

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.,¹) Case No. 01-1139 (JKF)
) Jointly Administered
Debtors.)

Objection Deadline: June 28, 2004 at 4:00 p.m.
Hearing Date: TBD only if necessary

FEE DETAIL FOR PROTIVITI INC.'S MONTHLY FEE APPLICATION
FOR THE PERIOD FROM APRIL 1, 2004 THROUGH APRIL 30, 2004

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-I Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

EXHIBIT A

EXHIBIT "A"

Protiviti Inc.
W. R. Grace & Co. Time Tracking Summary
Period Covered: April 2004

Name	Position	Number of Years in Profession	Hourly Billing Rate	Total Hours Billed	Total Fees
Hendrixson, Marie	Managing Director	18	\$ 300.00	6.5	\$ 1,950.00
Blanchard, Victor	Associate Director	17	\$ 275.00	72.5	\$ 19,937.50
Mayer, Robert	Director	30	\$ 275.00	35.6	\$ 9,790.00
Barnes, John	Senior Manager	9	\$ 225.00	170.8	\$ 38,430.00
Pettit, Paul	Senior Manager	14	\$ 225.00	8.5	\$ 1,912.50
Green, Ken	Manager	5	\$ 225.00	3.0	\$ 675.00
Petito, Matthew	Senior Consultant	5	\$ 175.00	179.0	\$ 31,325.00
Strickler, Kevin	Senior Consultant	5	\$ 175.00	168.5	\$ 29,487.50
Arias, Fred	Senior Consultant	23	\$ 175.00	97.5	\$ 17,062.50
Dilling, Sarah	Senior Consultant, IT	4	\$ 175.00	107.1	\$ 18,742.50
Major, Travis	Senior Consultant	4	\$ 175.00	18.2	\$ 3,185.00
Lee, Hayden	Senior Consultant	4	\$ 175.00	2.0	\$ 350.00
Purvis, Robert	Senior Consultant	33	\$ 175.00	86.0	\$ 15,050.00
Martin, John	Senior Consultant	29	\$ 175.00	86.5	\$ 15,137.50
Downing, Thomas	Senior Consultant	25	\$ 175.00	88.5	\$ 15,487.50
Maronski, Kim	Senior Consultant	19	\$ 175.00	89.0	\$ 15,575.00
Puls, Daniel	Consultant	2	\$ 150.00	17.7	\$ 2,655.00
Beale, Kina	Consultant, IT	1	\$ 150.00	34.0	\$ 5,100.00
			Totals	1,270.9	\$ 241,852.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Marie Hendrixson
Level: Managing Director

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
2-Apr-04	Phone conversation with Victor Blanchard regarding staffing requirements and other planning considerations for the next quarter	\$ 300.00	0.5	\$ 150.00
8-Apr-04	Meeting and interviews to address staffing requirements for upcoming plants visits	\$ 300.00	3.0	\$ 900.00
12-Apr-04	Additional meetings and interviews to address staffing requirements for upcoming plants visits	\$ 300.00	3.0	\$ 900.00
	Totals		6.5	\$ 1,950.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Victor Blanchard
Level: Associate Director

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Review risk and control matrices for Epernon processes	\$ 275.00	3.0	\$ 825.00
1-Apr-04	Review remediation reports from Matt Petito, Loren Van Loan and Mahmoud Bah, and consolidate	\$ 275.00	5.0	\$ 1,375.00
2-Apr-04	Attend Epernon closing meeting to discuss issues identified	\$ 275.00	1.0	\$ 275.00
2-Apr-04	Obtain Epernon and Pieri information, along with other plant supporting documentation prior to conclusion of procedures at the Epernon plant	\$ 275.00	6.0	\$ 1,650.00
5-Apr-04	Conference call with Pieri plant management and Slough-based leadership to review preliminary findings at this plant	\$ 275.00	2.0	\$ 550.00
5-Apr-04	Review changes to Pieri remediation report to determine the necessary updates and changes before distributing final version	\$ 275.00	2.0	\$ 550.00
6-Apr-04	Assess staffing needs and begin to prepare for Curtis Bay and Lake Charles plant visits	\$ 275.00	3.0	\$ 825.00
6-Apr-04	Phone conversation with Sarah Dilling, Senior Consultant, regarding status of IT work and accomplishments while I was in France	\$ 275.00	0.5	\$ 137.50
6-Apr-04	Phone conversation with Lynn Bruneau, IT Managing Director, to determine strategic direction for IT work and plan to respond to IT requests for additional assistance	\$ 275.00	0.5	\$ 137.50
7-Apr-04	Continue to work with Internal Audit scoping out and determining the approach for Curtis Bay and Lake Charles	\$ 275.00	4.0	\$ 1,100.00
12-Apr-04	Grace staff meeting with whole SOA team to determine how we can continue to improve the process based on what was learned in France	\$ 275.00	1.0	\$ 275.00
13-Apr-04	Curtis Bay kick-off meeting at the plant	\$ 275.00	2.0	\$ 550.00
13-Apr-04	Work out staffing requirements and issues to ensure appropriate coverage at both the Curtis Bay and Lake Charles plants	\$ 275.00	2.0	\$ 550.00
15-Apr-04	Meet with Lynn Bruneau and Sarah Dilling for an update and briefing on status and open items	\$ 275.00	1.5	\$ 412.50
15-Apr-04	Prepare training materials for incoming consultants to work on Curtis Bay, Lake Charles and ensuing plants	\$ 275.00	2.0	\$ 550.00
16-Apr-04	Prep for training of new staff later this morning	\$ 275.00	1.0	\$ 275.00
16-Apr-04	Provide training on Grace and Sarbanes methodology to 4 new staff working on documentation and testing	\$ 275.00	1.5	\$ 412.50
16-Apr-04	Conference call with Brian Kenny regarding the Environmental documentation and testing work performed and upcoming closing meeting	\$ 275.00	1.0	\$ 275.00
16-Apr-04	Meeting with Bob Tarola to discuss Treasury report and operational findings found	\$ 275.00	2.0	\$ 550.00
19-Apr-04	Kick-off Curtis Bay documentation and testing process	\$ 275.00	6.5	\$ 1,787.50
20-Apr-04	Continue documentation process focusing on review of key processes for Hydro and Silicas	\$ 275.00	4.0	\$ 1,100.00

22-Apr-04	Continue documentation process focusing on review of key processes for FCC and Poly	\$ 275.00	4.0	\$ 1,100.00
23-Apr-04	Review updated process flows for all four plants at Curtis Bay, and begin to review risk and control matrices	\$ 275.00	4.0	\$ 1,100.00
28-Apr-04	Review remaining process flows, updated risk control matrices, and initial test plans for the 4 plants	\$ 275.00	5.0	\$ 1,375.00
29-Apr-04	Review Pieri and Epernon documentation following updates made in Columbia following local visit	\$ 275.00	3.0	\$ 825.00
29-Apr-04	Review test plans developed for the 4 Curtis Bay plants, work with John Barnes to ensure all staff will be finished on schedule	\$ 275.00	3.0	\$ 825.00
30-Apr-04	Follow-up with staff on Curtis Bay to ensure work is being completed in a timely manner	\$ 275.00	2.0	\$ 550.00
	Totals		72.5	\$ 19,937.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Robert Mayer
Level: Director

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Work on WRG files developing issues and controls documentation for treasury SOA	\$ 275.00	5.2	\$ 1,430.00
2-Apr-04	Work on finalizing initial draft of recommendations relative issues and controls for Treasury SOA	\$ 275.00	4.0	\$ 1,100.00
6-Apr-04	Emails and updates with Victor Blanchard (Pro SOA project Mgr) regarding SOA project status	\$ 275.00	1.0	\$ 275.00
6-Apr-04	Telecon Treasury update with John Barnes (Pro) on areas of control concerns and outline of draft report to be developed for delivery to WRG IA	\$ 275.00	1.0	\$ 275.00
7-Apr-04	Provide overview and coordinate with Marie Hendrixson (Pro) relative to scheduling mtg with R. Tarola WRG, and potential availability dates to attend Mtg.	\$ 275.00	0.2	\$ 55.00
7-Apr-04	Obtain Victor Blanchards (Pro) schedule and availability and dates open to participate in R Tarola Mtg on treasury SOA	\$ 275.00	0.2	\$ 55.00
7-Apr-04	Contact Bonita Harsh to obtain info on her available dates to possibly participate in R Tarola Mtg and request her to coordinate potential dates/schedules with R Tarola's office for these meetings	\$ 275.00	0.3	\$ 82.50
7-Apr-04	Administrative tracking and coordination of these mtg options	\$ 275.00	0.2	\$ 55.00
7-Apr-04	Review various Treasury SOA control docs changes that were reviewed with John Barnes (Pro) and Kevin Strickler (Pro)	\$ 275.00	3.0	\$ 825.00
7-Apr-04	Recommend changes and modifications to SOA control doc summary prior to reviewing with WRG IA	\$ 275.00	1.5	\$ 412.50
8-Apr-04	Set-up meeting schedule with treasury team-SOA	\$ 275.00	0.3	\$ 82.50
8-Apr-04	Review additional changes to Corp treasury SOA control doc prepared by (K Strickland-Pro)	\$ 275.00	1.4	\$ 385.00
14-Apr-04	Review participants involved SOA Treasury audit assessment with regard to input on controls, issues, remediation points, etc. for determination of report distribution	\$ 275.00	1.6	\$ 440.00
15-Apr-04	Summarize all Treasury SOA audit, control, testing and related activities information and develop into prioritized report format for scheduled meeting/presentation with WRG CFO and other staff members in Columbia on Apr 16	\$ 275.00	5.7	\$ 1,567.50
15-Apr-04	Finalize doc for trip/flight to BWI	\$ 275.00	0.3	\$ 82.50
16-Apr-04	At WRG Columbia, review presentation for CFO with SOA team relative to Treasury SOA findings, issues identified, remediation considerations and issues to be addressed	\$ 275.00	3.0	\$ 825.00
16-Apr-04	Meeting with CFO & Asst Treasurer to discuss Treasury SOA project and work to date issues	\$ 275.00	3.0	\$ 825.00
26-Apr-04	Review Treasury SOA files & Docs to provide Bonita Harsh update and status on project	\$ 275.00	0.4	\$ 110.00
26-Apr-04	Provide Bonita Harsh update of SOA treasury project	\$ 275.00	0.8	\$ 220.00

27-Apr-04	Coordinate with J Barnes and V Blanchard (Pro) regarding meeting to be schedule with Asst Treas relative to Treasury SOA control, gap and remediation issues	\$ 275.00	1.4	\$ 385.00
27-Apr-04	Coordinate with client, project mgr and team leader re: WRG Worms plant SOA workplan as it relates to Treasury activities for planning and scheduling	\$ 275.00	1.1	\$ 302.50
	Totals		35.6	\$ 9,790.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: John Barnes
Level: Senior Manager

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Review portal for updates and make edits changes	\$ 225.00	5.0	\$ 1,125.00
1-Apr-04	Review remediation report and make edits for changes to agree to risk control matrice from portal	\$ 225.00	4.0	\$ 900.00
1-Apr-04	Track time for bankruptcy court	\$ 225.00	0.5	\$ 112.50
2-Apr-04	Make changes to protal uplaids for comments receivied from internal audit	\$ 225.00	8.0	\$ 1,800.00
2-Apr-04	Send emails to participants in closing meeting	\$ 225.00	0.5	\$ 112.50
2-Apr-04	Track time for bankruptcy court	\$ 225.00	0.5	\$ 112.50
5-Apr-04	Prepare for conference call for closing meeting on Pieri	\$ 225.00	0.5	\$ 112.50
5-Apr-04	Discuss closing meeting points with Grace representatives	\$ 225.00	3.0	\$ 675.00
5-Apr-04	Make changes to portal as necessary	\$ 225.00	1.0	\$ 225.00
5-Apr-04	Make changes to remediation report	\$ 225.00	3.0	\$ 675.00
5-Apr-04	Send emails to management regarding certain segregation of duties issues	\$ 225.00	1.0	\$ 225.00
5-Apr-04	Make changes to test documents in portal as necessary	\$ 225.00	1.3	\$ 292.50
5-Apr-04	Ttrack time and expenses	\$ 225.00	0.5	\$ 112.50
6-Apr-04	Make changes to pieri remediation reports including commments from IT person at site	\$ 225.00	3.0	\$ 675.00
6-Apr-04	Review vendor claims analysis flowcharts, test plan	\$ 225.00	1.0	\$ 225.00
6-Apr-04	Review agenda for meeting on progress of engagement with Internal Audit	\$ 225.00	0.4	\$ 90.00
6-Apr-04	Meet with Internal Audit Manager, Ryan Heaps	\$ 225.00	1.0	\$ 225.00
6-Apr-04	Track time and expenses	\$ 225.00	0.5	\$ 112.50
6-Apr-04	Review treasury remediation report with and correct/edit report	\$ 225.00	2.2	\$ 495.00
6-Apr-04	Review treasury comments with Bob Mayer	\$ 225.00	0.5	\$ 112.50
7-Apr-04	Email remediation report with changes to Grace Internal Audit	\$ 225.00	1.0	\$ 225.00
7-Apr-04	Update portal to make consistencies between Epermon and Pieri	\$ 225.00	3.0	\$ 675.00
7-Apr-04	Make changes to test documents in portal as necessary	\$ 225.00	1.2	\$ 270.00
7-Apr-04	Track time for bankruptcy court	\$ 225.00	0.5	\$ 112.50
7-Apr-04	Update and review treasury report to incorporate Bob Mayer's comments	\$ 225.00	1.0	\$ 225.00
7-Apr-04	Prepare agenda for meeting with Bonita Harsh	\$ 225.00	0.5	\$ 112.50
7-Apr-04	Meet with Bonita Harsh concerning treasury remediation points	\$ 225.00	1.0	\$ 225.00
8-Apr-04	Make changes in portal to achieve consistency	\$ 225.00	3.0	\$ 675.00
8-Apr-04	Finalize trasury report before sending to internal audit	\$ 225.00	1.0	\$ 225.00
12-Apr-04	Make changes to portal as requested by internal audit	\$ 225.00	3.0	\$ 675.00
12-Apr-04	Internal audit meeting to discuss sarbanes oxley site visits	\$ 225.00	2.0	\$ 450.00
12-Apr-04	Update portal for credit and collections	\$ 225.00	2.0	\$ 450.00
12-Apr-04	Update portal for sales order processing	\$ 225.00	2.0	\$ 450.00
12-Apr-04	Prepare for Curtis Bay kickoff meeting	\$ 225.00	1.0	\$ 225.00
13-Apr-04	Curtis Bay Site Visit kick off meeting	\$ 225.00	3.0	\$ 675.00
13-Apr-04	Scan in supporting documentation for Credit and collections and attach to portal	\$ 225.00	3.0	\$ 675.00
13-Apr-04	Scan in supporting documentation for Sales Order Processing and attach to portal	\$ 225.00	3.0	\$ 675.00

14-Apr-04	Communicate with tech support regarding portal problem	\$ 225.00	2.0	\$ 450.00
14-Apr-04	Make changes to portal for procurement	\$ 225.00	2.0	\$ 450.00
14-Apr-04	Scan supporting documentation for Procurement and upload to portal	\$ 225.00	1.5	\$ 337.50
14-Apr-04	Make changes to portal for Inventory management	\$ 225.00	2.2	\$ 495.00
14-Apr-04	Scan and upload documentation for inventory management to portal	\$ 225.00	1.7	\$ 382.50
14-Apr-04	Update Bankruptcy court time tracking	\$ 225.00	0.5	\$ 112.50
14-Apr-04	Resolve questions with Brian Kenny regarding treasury report	\$ 225.00	1.0	\$ 225.00
15-Apr-04	Review and update website for accounts payable and payroll processing	\$ 225.00	4.0	\$ 900.00
15-Apr-04	Plan for upcoming Curtis Bay site visit	\$ 225.00	3.0	\$ 675.00
15-Apr-04	Update Bankruptcy court time tracking	\$ 225.00	0.5	\$ 112.50
15-Apr-04	Review work with Senior on Curtis Bay	\$ 225.00	0.5	\$ 112.50
16-Apr-04	Review and update website for accounts payable and payroll processing	\$ 225.00	2.0	\$ 450.00
16-Apr-04	Meet with Seniors concerning Curtis Bay site visit	\$ 225.00	3.0	\$ 675.00
16-Apr-04	Review portal set up for Curtis Bay	\$ 225.00	1.0	\$ 225.00
16-Apr-04	Coordinate site visit for Monday with Curtis Bay personnel	\$ 225.00	2.0	\$ 450.00
20-Apr-04	Meet with team to check status of Curtis Bay site visit	\$ 225.00	4.0	\$ 900.00
20-Apr-04	Meet with Bill Kelly	\$ 225.00	3.0	\$ 675.00
20-Apr-04	Review portal and flow chart mechanisms with Seniors	\$ 225.00	1.0	\$ 225.00
20-Apr-04	Update Bankruptcy court time tracking	\$ 225.00	0.5	\$ 112.50
21-Apr-04	Review process flow for Requisitioning goods and services-hydro	\$ 225.00	0.8	\$ 180.00
21-Apr-04	Review process flow for recording goods receipts	\$ 225.00	0.8	\$ 180.00
21-Apr-04	Review process flow for vendor consignment-hydro	\$ 225.00	0.5	\$ 112.50
21-Apr-04	Review process flow for requisitioning goods and services-poly	\$ 225.00	0.8	\$ 180.00
21-Apr-04	Review process flow for recording goods receipts-poly	\$ 225.00	1.0	\$ 225.00
21-Apr-04	Review process flow for recording production-poly	\$ 225.00	1.0	\$ 225.00
21-Apr-04	Review process flow for requisitioning goods and services-Silicas	\$ 225.00	1.0	\$ 225.00
21-Apr-04	Review process flow for recording goods receipts-Silicas	\$ 225.00	1.0	\$ 225.00
21-Apr-04	Review process flow for recording production-Silicas	\$ 225.00	1.0	\$ 225.00
21-Apr-04	Review process flow for customer returns	\$ 225.00	0.5	\$ 112.50
21-Apr-04	Review process flow vendor returns	\$ 225.00	0.5	\$ 112.50
21-Apr-04	Update Bankruptcy court time tracking	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Review Payroll approval process for hydro	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Review payroll approval process for silicas	\$ 225.00	1.0	\$ 225.00
22-Apr-04	Review process flow for requisitioning goods and services-FCC	\$ 225.00	1.0	\$ 225.00
22-Apr-04	Review process flow for recording goods receipts-FCC	\$ 225.00	1.0	\$ 225.00
22-Apr-04	Review process flow for recording goods production	\$ 225.00	0.2	\$ 45.00
22-Apr-04	Review process flow for recording shipments	\$ 225.00	1.0	\$ 225.00
22-Apr-04	Review vendor returns process for hydro	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Review payroll approval process flow for FCC	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Review fixed asset additions process flow	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Review fixed asset disposals process flows	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Review maintenance of bill of materials-hydro	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Discuss PCS issues with Shaun Landers, Internal Audit and Victor Blanchard	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Review recording shipments process flow for Silicas	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Review payroll approval process for Poly	\$ 225.00	0.5	\$ 112.50
22-Apr-04	Update Bankruptcy court time tracking	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review maintenance of bill of materials-poly	\$ 225.00	0.5	\$ 112.50

23-Apr-04	Review recording of shipments process flow - poly	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review requisition process flow-Silicas	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review physical inventory -FCC	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review procurement-vendor selection process flow	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review procurement - procuring goods and services	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review customer returns process flow-FCC	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review physical inventory accounting process flow for Hydro	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review physical inventory accounting process flow for Silicas	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review physical inventory accounting process flow for Poly	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review customer returns process flows-poly	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review customer returns process flow- Hydro	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review recording production - FCC	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review bill of material process flow - Silicas	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Review associate director comments with staff	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Show staff how to use control matrices in portal and put info on flows	\$ 225.00	0.4	\$ 90.00
23-Apr-04	Update Bankruptcy court time tracking	\$ 225.00	0.5	\$ 112.50
24-Apr-04	Review remediation report for Pieri	\$ 225.00	1.0	\$ 225.00
24-Apr-04	Follow up on portal problems	\$ 225.00	0.3	\$ 67.50
24-Apr-04	Plan for upcoming week at Curtis Bay including setting goals for where status should be at end of second week	\$ 225.00	1.0	\$ 225.00
26-Apr-04	Review changes to process flowcharts and risk placement for hydro-procurement, inventory management and payroll approval	\$ 225.00	3.0	\$ 675.00
26-Apr-04	Review changes to process flowcharts and risk placement for Poly-procurement, inventory management and payroll approval	\$ 225.00	3.0	\$ 675.00
26-Apr-04	Review updates to risk control matrices in hydro	\$ 225.00	1.0	\$ 225.00
26-Apr-04	Review updates to risk control matrices in poly	\$ 225.00	1.0	\$ 225.00
26-Apr-04	Communicate with Pieri personnel regarding remediation report	\$ 225.00	1.0	\$ 225.00
26-Apr-04	Update Bankruptcy court time tracking	\$ 225.00	0.5	\$ 112.50
27-Apr-04	Review process flowcharts and control risk placements for flowcharts for processes- silicas - purchase requisitions, inventory management and payroll approval	\$ 225.00	4.0	\$ 900.00
27-Apr-04	Review process flowcharts and control risk placements for flowcharts for processes- fluid cracking crystals - purchase requisitions, inventory management and payroll approval	\$ 225.00	4.0	\$ 900.00
27-Apr-04	Review risk control matrix for hydro	\$ 225.00	1.0	\$ 225.00
27-Apr-04	Review risk control matrix for poly	\$ 225.00	1.0	\$ 225.00
27-Apr-04	Update time for bankruptcy court in timesheet	\$ 225.00	0.5	\$ 112.50
28-Apr-04	Review test plan for hydro - inventory management and payroll approval	\$ 225.00	1.5	\$ 337.50
28-Apr-04	Review test plan for poly - inventory management and payroll approval	\$ 225.00	1.0	\$ 225.00
28-Apr-04	Review test plan for silicas - inventory management and payroll approval	\$ 225.00	1.0	\$ 225.00
28-Apr-04	Review risk control matrix for silicas	\$ 225.00	2.0	\$ 450.00
28-Apr-04	Review flow chart for processing central tank farm receipts	\$ 225.00	2.0	\$ 450.00
28-Apr-04	Update time for bankruptcy court in timesheet	\$ 225.00	0.5	\$ 112.50
28-Apr-04	Discuss progress on engagement with associate director	\$ 225.00	0.5	\$ 112.50
29-Apr-04	Review flowcharts for processes surrounding central tank farm	\$ 225.00	1.0	\$ 225.00
29-Apr-04	Coordinate Pieri remediation plan follow up	\$ 225.00	1.0	\$ 225.00

29-Apr-04	Coordinate testing questions with Internal audit personnel	\$ 225.00	1.0	\$ 225.00
29-Apr-04	Update portal for silicas and hydro	\$ 225.00	2.0	\$ 450.00
29-Apr-04	Review flowcharts for physical inventory related to central tank farm	\$ 225.00	1.0	\$ 225.00
29-Apr-04	Plan Friday's work with staff	\$ 225.00	1.0	\$ 225.00
29-Apr-04	Discuss payroll testing with internal audit and site personnel	\$ 225.00	0.5	\$ 112.50
29-Apr-04	Update Bankruptcy court time tracking	\$ 225.00	0.5	\$ 112.50
29-Apr-04	Review portal for uploads and appropriate completion	\$ 225.00	1.0	\$ 225.00
	Totals		170.8	\$ 38,430.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Paul Pettit
Level: Senior Manager

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Coordinated with project team to backup project work and consolidate T&E	\$ 225.00	0.3	\$ 67.50
2-Apr-04	Reviewed testing results and follow up issues	\$ 225.00	0.4	\$ 90.00
5-Apr-04	Reviewed testing results and follow up issues	\$ 225.00	0.7	\$ 157.50
7-Apr-04	Reviewed testing results and follow up issues	\$ 225.00	0.6	\$ 135.00
8-Apr-04	Reviewed Remediation Report and submitted to client for comments	\$ 225.00	2.2	\$ 495.00
12-Apr-04	Coordinated with client and project team to setup conference call and discuss remediation	\$ 225.00	0.4	\$ 90.00
15-Apr-04	Coordinated with project team to update and consolidate T&E	\$ 225.00	0.9	\$ 202.50
16-Apr-04	Reviewed Remediation Report with client	\$ 225.00	1.1	\$ 247.50
23-Apr-04	Reviewed updated Remediation Report and sent revised version to client for additional comments	\$ 225.00	0.7	\$ 157.50
28-Apr-04	Reviewed updated Remediation Report with client	\$ 225.00	0.9	\$ 202.50
30-Apr-04	Coordinated with project team to follow with client and consolidated T&E	\$ 225.00	0.3	\$ 67.50
Totals			8.5	\$ 1,912.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Ken Green
Level: Manager

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
9-Apr-04	Development of senior evaluation for Kevin Strickler (Pro) for work at Grace.	\$ 225.00	0.5	\$ 112.50
15-Apr-04	Finishing development of senior evaluation for Kevin Strickler (Pro) for work at Grace.	\$ 225.00	0.5	\$ 112.50
19-Apr-04	Development of senior evaluation for Matt Petito (Pro) for work at Grace.	\$ 225.00	1.0	\$ 225.00
22-Apr-04	Discussion of senior evaluation with Kevin Strickler (Pro) for work at Grace.	\$ 225.00	0.5	\$ 112.50
23-Apr-04	Discussion of senior evaluation with Matt Petito (Pro) for work at Grace.	\$ 225.00	0.5	\$ 112.50
	Totals		3.0	\$ 675.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Matthew Petito
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Finalized test work for procurement and financial reporting processes	\$ 175.00	2.0	\$ 350.00
1-Apr-04	Document test results for procurement and financial reporting in the portal	\$ 175.00	2.0	\$ 350.00
1-Apr-04	Finalize the segregation of duties test work for procurement process	\$ 175.00	1.5	\$ 262.50
1-Apr-04	Finalize the remediation report for the procurement and financial reporting processes	\$ 175.00	3.0	\$ 525.00
1-Apr-04	Ensure processes are documented via walkthroughs and examples	\$ 175.00	3.0	\$ 525.00
2-Apr-04	Develop process description for the procurement processes	\$ 175.00	1.0	\$ 175.00
2-Apr-04	Develop process description for the financial reporting processes	\$ 175.00	1.0	\$ 175.00
2-Apr-04	Prepare for the closing meeting with key process owners and ensure remediation report is supported by testing documentation	\$ 175.00	4.0	\$ 700.00
2-Apr-04	Closing meeting with Internal Audit, Protiviti team and key process owners to discuss results of SOA review	\$ 175.00	2.0	\$ 350.00
5-Apr-04	Performed various closing tasks to finalize the sarbanes oxley review of Epemnon (including procurement and financial reporting)	\$ 175.00	8.0	\$ 1,400.00
6-Apr-04	Discussed vendor claims processing with Jean Rivenbark and reviewed the related documentation to determine future testing	\$ 175.00	1.5	\$ 262.50
6-Apr-04	Discussed the current status of Epemnon testing relating to financial reporting and procurement with Shaun Landers	\$ 175.00	0.5	\$ 87.50
6-Apr-04	Revised the vendor claims processing flowchart, risk control inventory and test plan based on discussion with Jean Rivenbark	\$ 175.00	3.0	\$ 525.00
6-Apr-04	Discussed the vendor claims processing testing approach with John Barnes	\$ 175.00	0.5	\$ 87.50
6-Apr-04	Met with John Barnes, Brian Kenny and Ryan Heaps to discuss the current status of various Corporate reviews and work to be completed	\$ 175.00	1.0	\$ 175.00
6-Apr-04	Developed risk control matrix in the portal and appropriately linked risks to assertions and controls	\$ 175.00	2.0	\$ 350.00
7-Apr-04	Discussed the vendor claims processing testing approach with Jean Rivenbark	\$ 175.00	1.0	\$ 175.00
7-Apr-04	Performed test of upload accuracy for vendor claims processing with Jean Rivenbark and Michael Brown	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Performed test of invoice comparison for vendor claims processing with Jean Rivenbark	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Performed test of claim investigation and resolution for vendor claims processing with Jean Rivenbark	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Performed test of claim reports for vendor claims processing with Jean Rivenbark	\$ 175.00	0.5	\$ 87.50

7-Apr-04	Performed test of BMC security and access for vendor claims processing	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Performed test of general ledger effect spreadsheet for vendor claims processing with Jean Rivenbark and Michael Brown	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Performed test of claim adjustments for vendor claims processing with Jean Rivenbark and Michael Brown	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Performed test of claims review for vendor claims processing with Michael Brown and Jean Rivenbark	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Updated the risk control matrix in the portal for vendor claims processing based on discussions with Jean Rivenbark	\$ 175.00	3.0	\$ 525.00
7-Apr-04	Performed various closing tasks to finalize the sarbanes oxley review of Epermon (including procurement and financial reporting)	\$ 175.00	1.0	\$ 175.00
8-Apr-04	Performed test of employee vendors and vendor master file changes for epermon	\$ 175.00	2.0	\$ 350.00
8-Apr-04	Prepared the financial reporting process description for epermon	\$ 175.00	2.0	\$ 350.00
8-Apr-04	Reviewed the sarbox portal risk control matrix for epermon for completeness	\$ 175.00	3.0	\$ 525.00
9-Apr-04	Performed test of vendor master file changes for epermon	\$ 175.00	1.0	\$ 175.00
9-Apr-04	Scanned and uploaded supporting documentation for procurement and financial reporting for epermon	\$ 175.00	4.0	\$ 700.00
12-Apr-04	Scanned and uploaded supporting documentation for the corporate pensions review	\$ 175.00	2.0	\$ 350.00
12-Apr-04	Met with Internal audit and Protiviti staff on current approach and work to be completed at future site reviews	\$ 175.00	2.0	\$ 350.00
12-Apr-04	Performed various closing tasks to finalize the sarbanes oxley review of Epermon (including procurement and financial reporting)	\$ 175.00	2.0	\$ 350.00
12-Apr-04	Reviewed the portal risk control matrices and documentation standards for the corporate bankruptcy and pension processes for completeness and accuracy	\$ 175.00	2.0	\$ 350.00
13-Apr-04	Scanned and uploaded supporting documentation for the corporate bankruptcy processes	\$ 175.00	1.0	\$ 175.00
13-Apr-04	Finalized the process descriptions for epermon procurement and financial reporting and uploaded to the portal	\$ 175.00	1.0	\$ 175.00
13-Apr-04	Reviewed the risk control matrices in the portal for epermon procurement and financial reporting processes; and made appropriate updates to the supporting documentation	\$ 175.00	3.0	\$ 525.00
13-Apr-04	Discussed the portal security and access issues for Protiviti team with Barb Summerson and Shaun Landers	\$ 175.00	0.5	\$ 87.50
13-Apr-04	Performed test of MRP purchase requisition for the epermon plant and documented the results and uploaded to the portal	\$ 175.00	0.5	\$ 87.50
13-Apr-04	Documented test results for vendor claims processing and modified the risk control matrix in the portal to reflect the testing performed	\$ 175.00	2.0	\$ 350.00
14-Apr-04	Developed and communicated the new framework for the consideration for fraud section of the process description to the Internal Audit staff	\$ 175.00	1.0	\$ 175.00

14-Apr-04	Performed test of MRP purchase requisition for the epernon plant and documented the results and uploaded to the portal	\$ 175.00	0.5	\$ 87.50
14-Apr-04	Performed test of vendor master file changes for epernon	\$ 175.00	1.0	\$ 175.00
14-Apr-04	Finalize the procurement and financial reporting process descriptions for epernon based on the new approach adopted by IIA and PwC	\$ 175.00	1.0	\$ 175.00
14-Apr-04	Made modifications to the corporate remediation plans in accordance with Brian Kenny's request	\$ 175.00	0.5	\$ 87.50
14-Apr-04	Updated the Portal by entering the process and control owners for the epernon procurement and financial reporting sub-processes	\$ 175.00	1.0	\$ 175.00
14-Apr-04	Reviewed the risk control matrices in the portal for epernon procurement and financial reporting processes; and made appropriate updates to the supporting documentation	\$ 175.00	3.0	\$ 525.00
15-Apr-04	Performed test of MRP purchase requisition for the epernon plant and documented the results and uploaded to the portal	\$ 175.00	1.5	\$ 262.50
15-Apr-04	Performed test of vendor master file changes for epernon	\$ 175.00	0.5	\$ 87.50
15-Apr-04	Reviewed the risk control matrices in the portal for epernon procurement and financial reporting processes; and made appropriate updates to the supporting documentation	\$ 175.00	3.0	\$ 525.00
15-Apr-04	Discussed and planned for performing fixed asset testing for the pieri plant with Mahmoud Bah	\$ 175.00	1.0	\$ 175.00
15-Apr-04	Reviewed the portal to determine review and testing approach for fixed assets at pieri	\$ 175.00	1.5	\$ 262.50
16-Apr-04	Met with and discussed the Sarbanes methodology and framework, including a demonstration of the portal and documentation standards to John Barnes, Kim Maronski, John Martin, Bob Purvis and Tom Downing	\$ 175.00	4.0	\$ 700.00
16-Apr-04	Finalized the testing of purchase requisitions for Epernon and documented results in the portal	\$ 175.00	2.0	\$ 350.00
16-Apr-04	Finalized the testing of vendor master file changes for Epernon and documented the results in the portal	\$ 175.00	2.5	\$ 437.50
19-Apr-04	Lake Charles safety training, orientation and opening meeting with Internal Audit, Larry Breaux and the accounting staff	\$ 175.00	3.0	\$ 525.00
19-Apr-04	Reviewed the process flowcharts generated by the process owners for procurement, payroll and accounts payable	\$ 175.00	3.0	\$ 525.00
19-Apr-04	Discussed the review and testing strategy for procurement, payroll and accounts payable with Shaun Landers	\$ 175.00	1.0	\$ 175.00
20-Apr-04	Discussed the review and testing approach for accounts payable, procurement and payroll with Jennifer Couste and Larry Breaux	\$ 175.00	1.0	\$ 175.00
20-Apr-04	Reviewed the process flowcharts prepared by the process owners for accounts payable, procurement and payroll and compared those flowcharts to the risk control matrices in the Portal	\$ 175.00	3.0	\$ 525.00
20-Apr-04	Reviewed the payroll approval process with Nannette Vincent and modified the process flowchart based on the review	\$ 175.00	1.0	\$ 175.00

20-Apr-04	Discussed the procurement processes with Nancy Johnson and modified the process flowcharts based on the review	\$ 175.00	3.5	\$ 612.50
21-Apr-04	Made modifications to the process flowchart for payroll approval based on discussion with Nannette Vincent	\$ 175.00	1.0	\$ 175.00
21-Apr-04	Made modifications to the vendor selection, vendor master file maintenance, purchase requisition and purchase order flowcharts based on discussion with Nancy Johnson	\$ 175.00	3.0	\$ 525.00
21-Apr-04	Made modifications to the recording accounts payable, processing accounts payable and expense report processing flowcharts based on discussion with Jennifer Couste and review of the flowcharts prepared by Larry Breaux	\$ 175.00	3.0	\$ 525.00
21-Apr-04	Discussed the modified procurement flowcharts with Nancy Johnson	\$ 175.00	1.0	\$ 175.00
21-Apr-04	Discussed the procurement testing strategy with Shaun Landers	\$ 175.00	0.5	\$ 87.50
22-Apr-04	Discussed the payroll approval process flowchart with Pat Verrette and made appropriate modifications to the process flowchart	\$ 175.00	1.0	\$ 175.00
22-Apr-04	Discussed the security and access issues of the timekeeping system with Pat Verrette	\$ 175.00	0.5	\$ 87.50
22-Apr-04	Discussed the procurement process flowcharts with Nancy Johnson	\$ 175.00	0.5	\$ 87.50
22-Apr-04	Discussed the accounts payable process flowcharts with Jennifer Couste and made appropriate modifications to the process flowchart	\$ 175.00	5.0	\$ 875.00
22-Apr-04	Modified the risk control matrices in the portal based on discussions with the process owners for payroll, procurement and accounts payable	\$ 175.00	2.0	\$ 350.00
23-Apr-04	Reviewed and discussed the procurement and accounts payable process flowcharts with Shaun Landers	\$ 175.00	1.5	\$ 262.50
23-Apr-04	Discussed the procurement process flowcharts with Nancy Johnson and Don Stump	\$ 175.00	0.5	\$ 87.50
23-Apr-04	Made modifications to the procurement process flowcharts based on discussion with Nancy Johnson	\$ 175.00	3.0	\$ 525.00
23-Apr-04	Made modifications to the accounts payable process flowcharts based on discussion with Jennifer Couste	\$ 175.00	2.0	\$ 350.00
26-Apr-04	Made modifications to the procurement process flowcharts based on discussion with Nancy Johnson	\$ 175.00	1.0	\$ 175.00
26-Apr-04	Made modifications to the accounts payable process flowcharts based on discussion with Jennifer Couste	\$ 175.00	1.0	\$ 175.00
26-Apr-04	Discussed, reviewed and performed a walkthrough of the payroll approval process with Nannette Vincent and Pat Verrette	\$ 175.00	0.5	\$ 87.50
26-Apr-04	Discussed the procurement process flowcharts with Don Stump, Nancy Johnson	\$ 175.00	1.0	\$ 175.00
26-Apr-04	Discussed the payroll process for salaried employees with Marie Chaney	\$ 175.00	0.5	\$ 87.50
26-Apr-04	Update the risk control matrix in the portal based on revised flowcharts for payroll, procurement and accounts payable	\$ 175.00	2.0	\$ 350.00
26-Apr-04	Met with Jennifer Couste regarding the updated accounts payable process flowcharts	\$ 175.00	0.5	\$ 87.50

26-Apr-04	Performed test of payroll timesheets with Pat Verrette and Nannette Vincent	\$ 175.00	0.5	\$ 87.50
26-Apr-04	Discussed the purchase requisition process with Nancy Johnson and Steve Ellender	\$ 175.00	1.0	\$ 175.00
26-Apr-04	Performed access/security test of payroll timekeeping system with Pat Verrette	\$ 175.00	0.5	\$ 87.50
27-Apr-04	Performed a process walkthrough for accounts payable with Michele Blessing and obtained related documentation	\$ 175.00	3.0	\$ 525.00
27-Apr-04	Performed a process walkthrough for procurement with Nancy Johnson and obtained related documentation	\$ 175.00	1.0	\$ 175.00
27-Apr-04	Performed test of payroll timesheets	\$ 175.00	1.0	\$ 175.00
27-Apr-04	Performed test of payroll timekeeping security/access with Pat Verrette	\$ 175.00	1.0	\$ 175.00
27-Apr-04	Discussed payroll testing strategy with Shaun Landers	\$ 175.00	0.5	\$ 87.50
27-Apr-04	Updated the risk control matrix in the portal for payroll approval based on review and testwork performed	\$ 175.00	2.0	\$ 350.00
28-Apr-04	Reviewed and finalized testing for payroll approval and documented results in the risk control matrix in the portal	\$ 175.00	2.0	\$ 350.00
28-Apr-04	Discussed the accounts payable testing approach with Jennifer Couste and Michele Blessing	\$ 175.00	1.0	\$ 175.00
28-Apr-04	Discussed the accounts payable and procurement testing approach with Shaun Landers and Mahmoud Bah	\$ 175.00	1.5	\$ 262.50
28-Apr-04	Perform test of access and security for procurement and accounts payable	\$ 175.00	2.0	\$ 350.00
28-Apr-04	Perform test of review of vendor listing in SAP	\$ 175.00	0.5	\$ 87.50
28-Apr-04	Discussed the testing approach for purchase requisitions in SAP and MRP, using release strategies with Mahmoud Bah	\$ 175.00	0.5	\$ 87.50
28-Apr-04	Updated the risk control matrices in the portal for procurement and accounts payable based on process flowcharts and discussions with Shaun Landers and Jennifer Couste	\$ 175.00	2.0	\$ 350.00
29-Apr-04	Discuss testing strategy for invoices with Michele Blessing	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Discuss testing strategy for raw materials with Nancy Johnson and Karen Morine	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Perform test of access and security for procurement and accounts payable	\$ 175.00	4.0	\$ 700.00
29-Apr-04	Run, sort and select test items from various SAP reports for accounts payable and procurement tests	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Perform test of employee expense reimbursements	\$ 175.00	1.5	\$ 262.50
30-Apr-04	Made modifications to the payroll review and testing in the portal based on Shaun Landers review	\$ 175.00	2.0	\$ 350.00
30-Apr-04	Selected test items for test of invoices for accounts payable and discussed test with Michele Blessing	\$ 175.00	2.0	\$ 350.00
30-Apr-04	Discussed test of purchase requisitions and goods receipts with Loren VanLoan	\$ 175.00	1.0	\$ 175.00
30-Apr-04	Updated the risk control matrices in the portal to reflect the test results for accounts payable	\$ 175.00	2.0	\$ 350.00
Totals			179.0	\$ 31,325.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Kevin Strickler
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Review and finalize remediation report	\$ 175.00	2.0	\$ 350.00
1-Apr-04	Upload Risk Control Matrix and testwork to the Portal (Houston)	\$ 175.00	1.0	\$ 175.00
1-Apr-04	Develop Houston process descriptions	\$ 175.00	2.0	\$ 350.00
5-Apr-04	Client-related email and phone calls	\$ 175.00	1.0	\$ 175.00
5-Apr-04	Work on Grace computer technical issues	\$ 175.00	3.0	\$ 525.00
5-Apr-04	Upload Risk Control Matrix and testwork to the Portal (Houston)	\$ 175.00	4.0	\$ 700.00
6-Apr-04	Upload Risk Control Matrix and testwork to the Portal (Houston)	\$ 175.00	4.0	\$ 700.00
6-Apr-04	Upload Risk Control Matrix and testwork to the Portal (Houston)	\$ 175.00	4.0	\$ 700.00
7-Apr-04	Scan Houston walk-through documents for upload to the Portal	\$ 175.00	3.0	\$ 525.00
7-Apr-04	Upload Risk Control Matrix and testwork to the Portal (Houston)	\$ 175.00	4.0	\$ 700.00
7-Apr-04	Meet with Bonita Harsh concerning Treasury remediation points	\$ 175.00	1.0	\$ 175.00
7-Apr-04	Work on Treasury remediation plan	\$ 175.00	1.0	\$ 175.00
8-Apr-04	Upload Risk Control Matrix and testwork to the Portal (Houston)	\$ 175.00	4.0	\$ 700.00
8-Apr-04	Work on Treasury remediation plan	\$ 175.00	4.0	\$ 700.00
9-Apr-04	Review upload of Risk Control Matrix and testwork to the Portal (Houston)	\$ 175.00	5.0	\$ 875.00
12-Apr-04	Upload Risk Control Matrix and testwork to the Portal (Chicago)	\$ 175.00	7.0	\$ 1,225.00
12-Apr-04	Meet with entire Internal Audit department about scheduling and methodology	\$ 175.00	2.0	\$ 350.00
13-Apr-04	Upload Risk Control Matrix and testwork to the Portal (Chicago)	\$ 175.00	7.0	\$ 1,225.00
13-Apr-04	Client-related email and phone calls	\$ 175.00	1.0	\$ 175.00
14-Apr-04	Update Risk Control Matrix in Library for updates to SarbOx software	\$ 175.00	1.0	\$ 175.00
14-Apr-04	Planning for Curtis Bay site visit	\$ 175.00	5.0	\$ 875.00
14-Apr-04	Update Houston and Chicago remediation reports for Global issues and review comments	\$ 175.00	2.0	\$ 350.00
15-Apr-04	Update Houston and Chicago remediation reports for Global issues and review comments	\$ 175.00	1.0	\$ 175.00
15-Apr-04	Update Risk Control Matrix in Library for updates to SarbOx software	\$ 175.00	5.0	\$ 875.00
15-Apr-04	Track Grace time and expenses	\$ 175.00	2.0	\$ 350.00
15-Apr-04	Planning for Curtis Bay site visit	\$ 175.00	1.0	\$ 175.00
16-Apr-04	Develop test plans for Curtis Bay site visit	\$ 175.00	2.0	\$ 350.00
16-Apr-04	Planning for Curtis Bay site visit	\$ 175.00	4.0	\$ 700.00

16-Apr-04	Update Houston and Chicago remediation reports for Global issues and review comments	\$ 175.00	2.0	\$ 350.00
19-Apr-04	Arrive at Curtis Bay for site visit, watch safety video, get onto computer network, plan testing approach	\$ 175.00	4.0	\$ 700.00
19-Apr-04	Meet with Jeff Mullin about overall polyolefins process (plant tour)	\$ 175.00	2.0	\$ 350.00
19-Apr-04	Prepare Segregation of Duties Matrix for Curtis Bay	\$ 175.00	2.0	\$ 350.00
20-Apr-04	Prepare Segregation of Duties Matrix for Curtis Bay	\$ 175.00	4.0	\$ 700.00
20-Apr-04	Client-related email and phone calls needed to set up meetings and receive evaluation	\$ 175.00	1.0	\$ 175.00
20-Apr-04	Install scanning software on computers	\$ 175.00	0.5	\$ 87.50
20-Apr-04	Meet with I-Peng Chow regarding Polyolefins Procurement and Inventory Management processes	\$ 175.00	1.0	\$ 175.00
20-Apr-04	Develop Polyolefins Flow Charts	\$ 175.00	2.0	\$ 350.00
21-Apr-04	Develop Polyolefins Flow Charts	\$ 175.00	3.0	\$ 525.00
21-Apr-04	Develop Polyolefins Risk Control Matrices	\$ 175.00	2.0	
21-Apr-04	Develop Polyolefins test documentation	\$ 175.00	2.0	\$ 350.00
21-Apr-04	Meet with I-Peng Chow regarding Polyolefins Inventory Management processes	\$ 175.00	2.0	\$ 350.00
22-Apr-04	Meet with Claudia Oaksmith about BOM Process	\$ 175.00	1.0	\$ 175.00
22-Apr-04	Meet with Chat Propst about Payroll Process	\$ 175.00	1.0	\$ 175.00
22-Apr-04	Meet with Art Wheeler about Vendor Return Process	\$ 175.00	0.5	\$ 87.50
22-Apr-04	Develop Polyolefins Flow Charts	\$ 175.00	3.0	\$ 525.00
22-Apr-04	Develop Polyolefins Risk Control Matrices	\$ 175.00	2.0	\$ 350.00
22-Apr-04	Discuss Evaluation with Ken Green	\$ 175.00	1.0	\$ 175.00
23-Apr-04	Develop Polyolefins Flow Charts	\$ 175.00	4.0	\$ 700.00
23-Apr-04	Develop Polyolefins Risk Control Matrices	\$ 175.00	2.0	\$ 350.00
23-Apr-04	Develop Polyolefins Test Plans	\$ 175.00	2.0	\$ 350.00
26-Apr-04	Develop Polyolefins Flow Charts	\$ 175.00	4.0	\$ 700.00
26-Apr-04	Meet with Tom Stack about vendor consignment	\$ 175.00	1.0	\$ 175.00
26-Apr-04	Review Polyolefins Flow Charts with I-Peng Chow	\$ 175.00	1.0	\$ 175.00
26-Apr-04	Update Chicago work in Portal	\$ 175.00	1.0	\$ 175.00
26-Apr-04	Develop Polyolefins Test Plans	\$ 175.00	1.0	\$ 175.00
27-Apr-04	Make changes for review comments for Polyolefins Flow Charts	\$ 175.00	4.0	\$ 700.00
27-Apr-04	Client-related email and phone calls needed to resolve time and expense issues and review flow charts	\$ 175.00	1.0	\$ 175.00
27-Apr-04	Develop Polyolefins Test Plans	\$ 175.00	1.0	\$ 175.00
27-Apr-04	Develop Polyolefins Client Assistance List	\$ 175.00	2.0	\$ 350.00
28-Apr-04	Track Grace time and expenses	\$ 175.00	1.0	\$ 175.00
28-Apr-04	Prepare reports necessary for test selections	\$ 175.00	3.0	\$ 525.00
28-Apr-04	Prepare client assistance list and give to client	\$ 175.00	1.0	\$ 175.00
28-Apr-04	Perform tests of Polyolefins controls	\$ 175.00	4.0	\$ 700.00
29-Apr-04	Prepare client assistance list and give to client	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Obtain testing items from client	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Track Grace time and expenses	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Perform tests of Polyolefins controls	\$ 175.00	5.5	\$ 962.50
30-Apr-04	Perform tests of Polyolefins controls	\$ 175.00	6.0	\$ 1,050.00
30-Apr-04	Track Grace time and expenses	\$ 175.00	1.5	\$ 262.50
30-Apr-04	Resolve comment from John Reilly regarding Remediation Report	\$ 175.00	0.5	\$ 87.50
	Totals		168.5	\$ 29,137.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Fred Arias
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
11-Mar-04	Epemon project mtg w/ Barbara Summerson, Grace I/A Mgr, get laptop and Grace Net User ID, review scope of work.	\$ 175.00	4.0	\$ 700.00
11-Mar-04	Epemon project mtg w/ Kevin Strickler, Protiviti Snr, review Protiviti Portal set up, also familiarization w/ documentation flow and cross-referencing.	\$ 175.00	4.0	\$ 700.00
12-Mar-04	Mtg w/ Shaun Landis, Grace I/A Snr, review Epemon assignment and document flows and requirements for assigned areas - Payables and Payroll for me.	\$ 175.00	3.0	\$ 525.00
12-Mar-04	Mtg w/ Strickler, detailed review of SarbOx Portal organization, document library, crossreferencing	\$ 175.00	2.0	\$ 350.00
15-Mar-04	Arrival at Plant, welcome mtg w/ Alain Cavillon and department heads, set up work space assigned to us in Epemon, plant tour of all buildings, preliminary review of Payroll and Payables systems	\$ 175.00	8.0	\$ 1,400.00
16-Mar-04	Mtg w/ Arnaud Goffard & Shaun Landers for detailed review of Payroll Approval, Payroll Processing and Employee Information Processing. Prepare transaction flow charts for all three systems	\$ 175.00	8.0	\$ 1,400.00
17-Mar-04	Mtg w/ Mylene Croullebois & Shaun Landers for detailed review of Invoice Approval for P.O. and non-P.O. transactions, Payables Processing and Expense Report Processing. Prepare transaction flow charts for all three systems	\$ 175.00	8.0	\$ 1,400.00
18-Mar-04	Update all 3 Payroll flow charts based on I/A Senior comments, evaluate and add cross-references for Risk list and Control list. Review resultant flows with M. Arnaud. Request his comments by Monday.	\$ 175.00	8.0	\$ 1,400.00
19-Mar-04	Update all 3 Payables flow charts based on I/A Senior comments, evaluate and add cross-references for Risk list and Control list. Review resultant flows with Mm. Croullebois. Request his comments by Monday.	\$ 175.00	8.0	\$ 1,400.00
22-Mar-04	Draft process description narratives for Payroll and Payables subsections. Review comments from M. Arnaud Goffard on 3 Payroll flow charts, amend the process-flows as agreed. Review Risk List and Control List for both cycles w/ Shaun Landers and plan / discuss test plan w/ him.	\$ 175.00	9.5	\$ 1,662.50
23-Mar-04	Update Payroll and Accounts Payable process flows. Review Accounts Payable flow w/ M. Croullebois.	\$ 175.00	9.5	\$ 1,662.50
24-Mar-04	Review Pleri Payroll processing steps w/ F. Lemaitre and update Pleri flowchart, perform walkthrough of Epemon payroll w/ F Lemaitre, continue update of Process description for Payroll and Accounts Payable, make and distribute test selection for Payroll and Accounts Payable, set up testing workpapers.	\$ 175.00	9.5	\$ 1,662.50
25-Mar-04	Review Pleri Payables processing steps w/ M. Croullebois and update Pleri flowchart, perform walkthrough of Epemon payables w/ M. Croullebois, S. Gambuto and C. Vidal. Obtain and review 20 Paid voucher packages and 15 Paid expense reports (scope approved by S. Landers). Document their compliance with stated procedures.	\$ 175.00	9.5	\$ 1,662.50
26-Mar-04	Review Payables and Payroll work. Ensure S. Landers has copies of all. F/U and adequately clear all expense report questions w/ M. Croullebois. Make selection and prepare workpaper of employees for Payroll walkthrough. Review selection w/ A. Goffard, and discuss test procedures.	\$ 175.00	6.5	\$ 1,137.50
Totals			97.5	\$ 17,062.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Sarah Dilling
Level: Senior Consultant, Information Technology

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Setup Computer and Check Client Email, discuss to dos with Kina Beale	\$ 175.00	0.8	\$ 140.00
1-Apr-04	Write Global Infrastructure Change Management Narrative based on Whiteboard meeting	\$ 175.00	2.0	\$ 350.00
1-Apr-04	Meeting with Kina Beale to review and discuss initial progress on Backup & Recovery RCM	\$ 175.00	0.3	\$ 52.50
1-Apr-04	Discussion with Ryan Sawyer concerning other SOA IT PWC engagement and material that may assist WR Grace in the process	\$ 175.00	0.8	\$ 140.00
1-Apr-04	Review documentation provided by Ryan Sawyer regarding IT General Control Risks	\$ 175.00	0.8	\$ 140.00
1-Apr-04	Review Global Infrastructure Change Management and notes for additional information	\$ 175.00	0.5	\$ 87.50
1-Apr-04	Write RCM for SAP Change Management	\$ 175.00	2.5	\$ 437.50
1-Apr-04	Review SAP Change Management Narrative for Controls	\$ 175.00	0.5	\$ 87.50
1-Apr-04	Discussion with Ed Slotwinski regarding entry of changes requests maintenance and projects into the IT Request System	\$ 175.00	0.3	\$ 52.50
2-Apr-04	Set up Computer, Check Client Email and Print out memos for Lynn Bruneau to Review	\$ 175.00	0.8	\$ 140.00
2-Apr-04	Review Change Management RCMs add evaluation of controls, preventive/dective, manual/automated	\$ 175.00	1.0	\$ 175.00
2-Apr-04	Create Master List of Progress of Narratives, Process Flows, and RCMS	\$ 175.00	0.5	\$ 87.50
2-Apr-04	Draft Data Center Operations overview memo	\$ 175.00	1.5	\$ 262.50
2-Apr-04	Meeting with Barb Summerson to discuss process reference to IT general controls, integrity of reports	\$ 175.00	0.5	\$ 87.50
2-Apr-04	Review comments from Lynn Bruneau regarding workpapers	\$ 175.00	1.0	\$ 175.00
2-Apr-04	Cleanse previously performed Ceridian Payroll Report for WR Grace Management	\$ 175.00	0.8	\$ 140.00
2-Apr-04	Collect Ceridian SAS-70 from Barb Summerson	\$ 175.00	0.5	\$ 87.50
2-Apr-04	Meeting with Ed Slotwinski to discuss status of work and initiatives on his end to tighten controls based on PWC audit report	\$ 175.00	0.5	\$ 87.50
2-Apr-04	Discuss to dos for next two weeks and review comments with Lynn Bruneau	\$ 175.00	1.5	\$ 262.50
5-Apr-04	Work through application problems with Protiviti Technical Support	\$ 175.00	2.0	\$ 350.00
5-Apr-04	Answer Client Email	\$ 175.00	0.5	\$ 87.50
5-Apr-04	Update SAP Narrative/SOA Narrative based on Protiviti Management Review	\$ 175.00	2.0	\$ 350.00
5-Apr-04	Update Ceridian CM based on Protiviti Management Review	\$ 175.00	0.5	\$ 87.50

5-Apr-04	Check client email send documents based on requests	\$ 175.00	1.0	\$ 175.00
5-Apr-04	Review documentation provided by Chuck Tremblay (Incident Response/Backup)	\$ 175.00	0.5	\$ 87.50
5-Apr-04	Update and send O/S, DB, Network CM Memo	\$ 175.00	0.5	\$ 87.50
5-Apr-04	Discussion with Kina Beale regarding Backup & Recovery RCM, SAP Change Management Process Flow	\$ 175.00	1.0	\$ 175.00
5-Apr-04	Begin Computer Operations Narrative	\$ 175.00	1.5	\$ 262.50
5-Apr-04	Update To Do List	\$ 175.00	0.2	\$ 35.00
6-Apr-04	Discussion with Marty Krist regarding Ceridian CM and Ceridian security administration	\$ 175.00	0.3	\$ 52.50
6-Apr-04	Send SAP Change Management material to Global Infrastructure	\$ 175.00	0.3	\$ 43.75
6-Apr-04	Document Computer Operations Narrative	\$ 175.00	0.3	\$ 43.75
6-Apr-04	Start SAP Change Management RCM	\$ 175.00	2.0	\$ 350.00
6-Apr-04	Start SAOR Change Management RCM	\$ 175.00	2.0	\$ 350.00
6-Apr-04	Start Ceridian Change Management RCM	\$ 175.00	2.0	\$ 350.00
6-Apr-04	Discussion about project status with Victor	\$ 175.00	0.3	\$ 52.50
6-Apr-04	Email Ceridian Security Administration to Marty Krist	\$ 175.00	0.3	\$ 52.50
6-Apr-04	Transfer WR Grace files to the new computer supplied by Protiviti Technical Support	\$ 175.00	0.8	\$ 140.00
7-Apr-04	Continue and Complete document of Computer Operations Narrative	\$ 175.00	1.3	\$ 227.50
7-Apr-04	Continue and Complete document of Network Operations Narrative	\$ 175.00	1.5	\$ 262.50
7-Apr-04	Update Columbia User Administration Narrative based on client responses	\$ 175.00	1.5	\$ 262.50
7-Apr-04	Discussion/email with Val Mrozek concerning Change Management LAN/WAN	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Review Organizational Chart for Global Infrastructure to determine additional personnel to discuss IT general controls with based on feedback from Val Mrozek	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Draft Email for Val Mrozek containing outline for discussion with Mark Hanks	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Add controls to SAP Change Management RCM	\$ 175.00	0.8	\$ 140.00
7-Apr-04	Add controls to SOAR Change Management RCM	\$ 175.00	0.8	\$ 140.00
7-Apr-04	Add controls to Ceridian Change Management RCM	\$ 175.00	0.8	\$ 140.00
8-Apr-04	Setup Computer and Check Client Email and Voicemail	\$ 175.00	0.5	\$ 87.50
8-Apr-04	Review new policy and procedure documentation for Unix and Oracle forwarded by Chuck Tremblay, Data Center Operations.	\$ 175.00	0.5	\$ 87.50
8-Apr-04	Create Unix Security Risk Control Matrix based on new documentation.	\$ 175.00	1.0	\$ 175.00
8-Apr-04	Create Oracle Security Risk Control Matrix based on new documentation	\$ 175.00	1.5	\$ 262.50
8-Apr-04	Create LAN Security Risk Control Matrix based on documentation.	\$ 175.00	2.0	\$ 350.00
8-Apr-04	Create WAN Security Risk Control Matrix based on documentation.	\$ 175.00	1.0	\$ 175.00
8-Apr-04	Create SAP Security Risk Control Matrix based on process maps and policies and procedures.	\$ 175.00	2.0	\$ 350.00
8-Apr-04	Call travel center to assist Lynn Bruneau in making plans for week of April 12th.	\$ 175.00	0.2	\$ 35.00

8-Apr-04	Email Lynn Bruneau status update regarding non-documented HR and Network processes.	\$ 175.00	0.1	\$ 17.50
8-Apr-04	Discuss Unix Security issue with Chuck Tremblay	\$ 175.00	0.1	\$ 17.50
8-Apr-04	Arrange meeting with Val Mrozek and Mark Hanks for 4/13	\$ 175.00	0.1	\$ 17.50
8-Apr-04	Client email requests to Kina Beale and Greg Covington for documentation	\$ 175.00	0.1	\$ 17.50
8-Apr-04	Update Progress List and Narratives for Lynns review Draft status email and send to Lynn	\$ 175.00	0.5	\$ 87.50
9-Apr-04	Copy files from old computer to new computer for WR Grace	\$ 175.00	1.0	\$ 175.00
9-Apr-04	Organize client documentation between Security Administration and Change Management to compile everything that is being used for the risk control matrices	\$ 175.00	1.5	\$ 262.50
12-Apr-04	Setup Computer	\$ 175.00	0.2	\$ 35.00
12-Apr-04	Continue working on SAP Security Risk Control Matrix for GPC WR Grace business area	\$ 175.00	1.5	\$ 262.50
12-Apr-04	Update LAN risk and control matrix	\$ 175.00	0.5	\$ 87.50
12-Apr-04	Create Ceridian and SOAR Security Risk Control Matrices	\$ 175.00	0.7	\$ 122.50
12-Apr-04	Print Security risk control matrices and review for completeness and accuracy. Update each Security RCM based on review.	\$ 175.00	6.0	\$ 1,050.00
13-Apr-04	Called Barb Summerson to discuss this week's schedule	\$ 175.00	0.5	\$ 87.50
13-Apr-04	Sent Ed Slotwinski, Barb Summerson and Lynn Bruneau sample internal audit report for Ceridian	\$ 175.00	0.5	\$ 87.50
13-Apr-04	Review, revised and added to each Change Management RCM, including O/S, Database, WAN, LAN, Ceridian, SOAR, and SAP	\$ 175.00	7.5	\$ 1,312.50
13-Apr-04	Review Change Management RCMS add evaluation of control gaps based on assessment of current control	\$ 175.00	0.5	\$ 87.50
14-Apr-04	Provide Kina Beale documentation to begin loading portal	\$ 175.00	0.7	\$ 122.50
14-Apr-04	Discuss Network LAN with Renee Schoff	\$ 175.00	0.2	\$ 35.00
14-Apr-04	Review Backup, Scheduling, and Recovery RCM to add controls	\$ 175.00	1.0	\$ 175.00
14-Apr-04	Review Backup Process Flow and Incident Response Flow updated by Chuck Tremblay	\$ 175.00	0.5	\$ 87.50
14-Apr-04	Create Data Center Operations RCM	\$ 175.00	2.0	\$ 350.00
14-Apr-04	Call Cheryl Hanlon, Victor Blanchard, Barb Summerson with questions portal and HR employee procedures for Cambridge	\$ 175.00	0.7	\$ 122.50
14-Apr-04	Preparation for meeting with Mark Hanks and Val Mrozek	\$ 175.00	0.5	\$ 87.50
14-Apr-04	Meeting with Mark Hanks, Val Mrozek, and myself (Sarah Dilling) to discuss Cambridge LAN security and change management	\$ 175.00	1.3	\$ 227.50
14-Apr-04	Discussion with Ed Slotwinski regarding use of Protiviti for policies and procedure creation and remediation plan for documented risk and controls to date	\$ 175.00	0.7	\$ 122.50
14-Apr-04	Send Email to Lynn Bruneau concerning conversation with Ed Slotwinski	\$ 175.00	0.2	\$ 35.00
15-Apr-04	Setup Computer and Check Client Email	\$ 175.00	0.5	\$ 87.50
15-Apr-04	Review Security Administration RCMs edits/questions with Lynn Bruneau	\$ 175.00	0.7	\$ 122.50
15-Apr-04	Discussion of Project Status with Lynn Bruneau	\$ 175.00	0.5	\$ 87.50

15-Apr-04	Review and associate risk with Change Management RCMs edits/questions with Lynn Bruneau	\$ 175.00	1.0	\$ 175.00
15-Apr-04	Draft list of risks based on discussion with Lynn Bruneau concerning Change Management	\$ 175.00	0.5	\$ 87.50
15-Apr-04	Provide Lynn Bruneau with print outs of RCMs, narratives	\$ 175.00	0.5	\$ 87.50
15-Apr-04	Discussion with Kina Beale, Lynn Bruneau concerning Data Center Operations RCMs	\$ 175.00	0.7	\$ 122.50
15-Apr-04	Update O/S RCM based on comments from Lynn Bruneau	\$ 175.00	1.2	\$ 210.00
15-Apr-04	Discuss Project Management and Resource needs with Lynn Bruneau and Victor Blanchard	\$ 175.00	1.2	\$ 210.00
15-Apr-04	Document Time and Expenses for Bankruptcy Court	\$ 175.00	1.0	\$ 175.00
16-Apr-04	Setup computer, check client email and respond	\$ 175.00	0.5	\$ 87.50
16-Apr-04	Clean IT Internal Audit room, discard confidential papers and duplicate copies	\$ 175.00	1.5	\$ 262.50
16-Apr-04	Organize reviewed paperwork in binder to track finalized documents.	\$ 175.00	1.7	\$ 297.50
16-Apr-04	Discuss next steps for SOA work with Kina Beale	\$ 175.00	0.5	\$ 87.50
16-Apr-04	Discuss next steps for SOA work with Ed Slotwinski	\$ 175.00	0.2	\$ 35.00
16-Apr-04	Draft email for Lynn Bruneau to send to Ed and George to schedule review meetings for RCMs	\$ 175.00	0.5	\$ 87.50
20-Apr-04	Call Richard Lewis to verify meeting time for Columbia data center tour. Meeting cancelled due to funeral.	\$ 175.00	0.3	\$ 52.50
20-Apr-04	Review client email and voice mail respond to client messages.	\$ 175.00	0.5	\$ 87.50
22-Apr-04	Walk through Columbia, MD data center with Richard Lewis and Val Mrozek to assess environmental and operating controls	\$ 175.00	0.7	\$ 122.50
22-Apr-04	Update LAN Security RCM based on clarification of controls from Renee Schoff	\$ 175.00	0.7	\$ 122.50
22-Apr-04	Update Data Center Operations Memo based on Lynn Bruneau's review	\$ 175.00	0.7	\$ 122.50
22-Apr-04	Update Network WAN/LAN Operations Memo based on Lynn Bruneau's review	\$ 175.00	0.7	\$ 122.50
22-Apr-04	Discuss work progress and schedule for WR Grace with Ed Slotwinski	\$ 175.00	0.5	\$ 87.50
27-Apr-04	Send Status Email to Lynn Bruneau regarding work in progress	\$ 175.00	0.2	\$ 35.00
27-Apr-04	Setup meeting with Cheryl Hanlon for Friday 4/30	\$ 175.00	0.1	\$ 17.50
27-Apr-04	Call Val Mrozek and Ed Slotwinski to schedule and confirm dates to review RCMs.	\$ 175.00	0.1	\$ 17.50
27-Apr-04	Call Barb Summerson to discuss status of portal and meeting schedule for RCM review.	\$ 175.00	0.2	\$ 35.00
27-Apr-04	Send follow-up email to Lynn Bruneau, Victor Blanchard, and Kina Beale regarding confirmed dates and expectations of Barb Summerson	\$ 175.00	0.3	\$ 52.50
27-Apr-04	Complete consultant evaluation for Kina Beale regarding work completed to date at WR Grace	\$ 175.00	1.5	\$ 262.50
29-Apr-04	Set up Computer, Check Client Email and respond	\$ 175.00	0.5	\$ 87.50
29-Apr-04	Update Database Security RCM based on Lynn Bruneau's review	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Update Operating System Security RCM based on Lynn Bruneau's review	\$ 175.00	1.0	\$ 175.00

29-Apr-04	Update Application Security RCM based on Lynn Bruneau's review	\$ 175.00	1.3	\$ 227.50
29-Apr-04	Update WAN Security RCM based on Lynn Bruneau's review	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Finalize Computer Operations Memo and send to Chuck Tremblay for review and approval	\$ 175.00	0.8	140.00
29-Apr-04	Document follow-up questions based on review of Security RCMs	\$ 175.00	0.5	87.50
29-Apr-04	Document Time and Expenses for Bankruptcy Court	\$ 175.00	0.8	140.00
	Totals		107.1	\$ 18,742.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Travis Major
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
7-Apr-04	Reviewing electronic supporting documentation for appropriateness concerning Portal uploading	\$ 175.00	0.9	\$ 157.50
7-Apr-04	Organizing electronic supporting documentation for 11.01 concerning Portal uploading	\$ 175.00	0.2	\$ 35.00
7-Apr-04	Organizing electronic supporting documentation for 11.02 concerning Portal uploading	\$ 175.00	0.2	\$ 35.00
7-Apr-04	Organizing electronic supporting documentation for 11.04 concerning Portal uploading	\$ 175.00	0.5	\$ 87.50
7-Apr-04	Organizing electronic supporting documentation for 11.03 concerning Portal uploading	\$ 175.00	0.7	\$ 122.50
7-Apr-04	Reviewing Grace Mexico Remediation Report for conformity reasons	\$ 175.00	1.0	\$ 175.00
7-Apr-04	Modifying and updating remediation report format	\$ 175.00	1.0	\$ 175.00
7-Apr-04	Identifying design flaws and operational flaws needing remediation	\$ 175.00	0.4	\$ 70.00
7-Apr-04	Reviewing and drafting suggested remediation for design flaws / operational flaws 11.01	\$ 175.00	0.6	\$ 105.00
7-Apr-04	Reviewing and drafting suggested remediation for design flaws / operational flaws 11.02	\$ 175.00	0.7	\$ 122.50
7-Apr-04	Reviewing and drafting suggested remediation for design flaws / operational flaws 11.03	\$ 175.00	0.8	\$ 140.00
7-Apr-04	Reviewing and drafting suggested remediation for design flaws / operational flaws 11.04	\$ 175.00	1.0	\$ 175.00
8-Apr-04	Reviewing / updating Grace Environmental SOA Remediation Report for 11.01 and 11.02	\$ 175.00	0.9	\$ 157.50
8-Apr-04	Reviewing / updating Grace Environmental SOA Remediation Report for 11.03 and 11.04	\$ 175.00	1.1	\$ 192.50
8-Apr-04	Finalizing Grace Environmental SOA Remediation Report and test templates	\$ 175.00	2.0	\$ 350.00
16-Apr-04	Conference call discussion with Client concerning the Environmental SOA Remediation Report	\$ 175.00	1.2	\$ 210.00
16-Apr-04	Updating Portal with most current flow diagrams, control descriptions, testing information, and supporting documentation for testing results.	\$ 175.00	4.0	\$ 700.00
19-Apr-04	Making updates to Environmental Remediation Report	\$ 175.00	1.0	\$ 175.00
	Totals		18.2	\$ 3,185.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Hayden Lee
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Edit Grace SAP risk control matrices based on information provided by Sarah Dilling	\$ 175.00	0.6	\$ 105.00
1-Apr-04	Edit Grace SOAR risk control matrices also based on information provided by Sarah Dilling	\$ 175.00	0.2	\$ 35.00
1-Apr-04	Edit Grace Ceridian payroll risk control matrices based on information provided by Sarah Dilling	\$ 175.00	0.2	\$ 35.00
1-Apr-04	Research Information Technology change management best practices	\$ 175.00	1.0	\$ 175.00
	Totals		2.0	\$ 350.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Robert Purvis
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
16-Apr-04	Orientation meeting at Columbia corporate office	\$ 175.00	4.5	\$ 787.50
19-Apr-04	Safety briefing	\$ 175.00	0.1	\$ 17.50
19-Apr-04	IT setup, audit planning, documentation review	\$ 175.00	2.4	\$ 420.00
19-Apr-04	Presentation and Q&A session with Site Manager Jim Hull	\$ 175.00	1.0	\$ 175.00
19-Apr-04	Interview with Silica Plant Manager Doug Iliof	\$ 175.00	1.0	\$ 175.00
19-Apr-04	Interview and Plant Tour with Silica TechOps Superintendent Jim Bauer	\$ 175.00	2.5	\$ 437.50
19-Apr-04	Introductions and initial discussion with Silica Logistics Manager Rich Cleary, Silica Production Scheduling Coordinator Cathy Mavis, Inventory Master File maintainer Claudia Oaksmith.	\$ 175.00	1.0	\$ 175.00
19-Apr-04	Document overview of process, set up further interviews	\$ 175.00	0.5	\$ 87.50
20-Apr-04	Interview with Runoff Operator	\$ 175.00	1.0	\$ 175.00
20-Apr-04	Interview with Silica Logistics Manager Rich Cleary	\$ 175.00	1.5	\$ 262.50
20-Apr-04	Document process	\$ 175.00	1.0	\$ 175.00
20-Apr-04	Interview with Hydrogel Process Eng. Chuck Arbaugh	\$ 175.00	2.0	\$ 350.00
20-Apr-04	Document process	\$ 175.00	2.5	\$ 437.50
21-Apr-04	Document process	\$ 175.00	0.3	\$ 43.75
21-Apr-04	Interview with Sylox/SMSG Process Eng. Nils Rasmussen	\$ 175.00	2.3	\$ 393.75
21-Apr-04	Document process	\$ 175.00	0.3	\$ 43.75
21-Apr-04	Interview with Production Superintendent Chad Seitz	\$ 175.00	0.5	\$ 87.50
21-Apr-04	Interview with Sr. Payroll Assistant Chat Propst	\$ 175.00	0.5	\$ 87.50
21-Apr-04	Interview with Specialty Products Process Engineer Dennis Bardman	\$ 175.00	1.0	\$ 175.00
21-Apr-04	Document process	\$ 175.00	0.8	\$ 131.25
21-Apr-04	Interview with Day Foreman Donald Jones	\$ 175.00	2.0	\$ 350.00
21-Apr-04	Document process	\$ 175.00	1.0	\$ 175.00
22-Apr-04	Document process	\$ 175.00	0.5	\$ 87.50
22-Apr-04	Additional questions Hydrogel Process Engineer Chuck Arbaugh	\$ 175.00	0.5	\$ 87.50
22-Apr-04	Additional questions Production Scheduler Cathy Mavis	\$ 175.00	0.5	\$ 87.50
22-Apr-04	Additional questions Sr. Payroll Assistant Chat Propst	\$ 175.00	0.3	\$ 43.75
22-Apr-04	Document process	\$ 175.00	2.3	\$ 393.75
22-Apr-04	Interview Molecular Sieves Process Supervisor Tarik Layous and Molec Sieves Process Superintendent Dave Kiskis	\$ 175.00	1.5	\$ 262.50
22-Apr-04	Document process	\$ 175.00	2.5	\$ 437.50
23-Apr-04	Document process	\$ 175.00	1.0	\$ 175.00
23-Apr-04	Additional questions Quality Control Tech Tory Sonberg, Plant Manager Doug Iliof	\$ 175.00	0.5	\$ 87.50
23-Apr-04	Interview Rich Cleary re Physical Inventory	\$ 175.00	1.5	\$ 262.50
23-Apr-04	Document process	\$ 175.00	1.5	\$ 262.50
23-Apr-04	Interview Technical Ops Superintendent Jim Bauer	\$ 175.00	1.0	\$ 175.00
23-Apr-04	Interview Material Master Administrator Claudia Oaksmith	\$ 175.00	0.3	\$ 43.75

23-Apr-04	Document process	\$ 175.00	1.3	\$ 218.75
23-Apr-04	Identify risks and controls	\$ 175.00	1.5	\$ 262.50
26-Apr-04	Document process	\$ 175.00	2.3	\$ 393.75
26-Apr-04	Identify risks and controls	\$ 175.00	3.0	\$ 525.00
26-Apr-04	Walk through flowcharts with Process Engineers Chuck Arbaugh, Luz Lopez, Dennis Bardman, Nils Rasmussen, Dave Kiskis, Technical Operations Supervisor Jim Bauer, and Plant Manufacturing Manager Doug Iliof.	\$ 175.00	1.3	\$ 218.75
26-Apr-04	Draw up Test Plans	\$ 175.00	1.5	\$ 262.50
27-Apr-04	Refine process flow documents based on feedback from interviewees	\$ 175.00	2.5	\$ 437.50
27-Apr-04	Identify and apply risks and controls to flow maps	\$ 175.00	3.5	\$ 612.50
27-Apr-04	Draw up Test Plans	\$ 175.00	2.0	\$ 350.00
28-Apr-04	Discuss feedback on flow documents with Technical Operations Supervisor Jim Bauer	\$ 175.00	0.5	\$ 87.50
28-Apr-04	Refine process flow documents based on discussion	\$ 175.00	0.3	\$ 43.75
28-Apr-04	Refine Test Plans	\$ 175.00	1.0	\$ 175.00
28-Apr-04	Evaluate risks and controls	\$ 175.00	3.0	\$ 525.00
28-Apr-04	Refine Test Plans	\$ 175.00	1.8	\$ 306.25
28-Apr-04	Identify populations and select test items	\$ 175.00	2.0	\$ 350.00
29-Apr-04	Refine process flow documents based on discussions with Jim Bauer	\$ 175.00	1.3	\$ 218.75
29-Apr-04	Identify populations and select test items	\$ 175.00	3.8	\$ 656.25
29-Apr-04	Test selected items	\$ 175.00	3.0	\$ 525.00
30-Apr-04	Identify test populations, make selections	\$ 175.00	4.0	\$ 700.00
30-Apr-04	Test selected items	\$ 175.00	3.5	\$ 612.50
	Totals		86.0	\$ 15,050.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: John Martin
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
16-Apr-04	Audit planning mtg for Curtis Bay ("CB") w/ Blanchard, Barnes, et al. at Grace Columbia HQ	\$ 175.00	4.5	\$ 787.50
19-Apr-04	CB-indoctrination and safety video	\$ 175.00	0.5	\$ 87.50
19-Apr-04	CB-audit logistics and meeting arrangements-Bill Ritzel	\$ 175.00	0.5	\$ 87.50
19-Apr-04	CB-audit workstation setup and review	\$ 175.00	2.0	\$ 350.00
19-Apr-04	CB-location overview with site manager-Jim Hull	\$ 175.00	1.0	\$ 175.00
19-Apr-04	CB-Fluid Cracking Catalysts (FCC) overview meeting with Bill Ritzel-manufacturing manager	\$ 175.00	1.0	\$ 175.00
19-Apr-04	CB-FCC-general mtg with process owners-arrangements for detailed interviews	\$ 175.00	0.5	\$ 87.50
19-Apr-04	CB-FCC-plant tour-Alan Phillips	\$ 175.00	1.5	\$ 262.50
19-Apr-04	CB-FCC-plant tour write up	\$ 175.00	0.5	\$ 87.50
19-Apr-04	CB-FCC-audit interview initial prep-Anton Jordon	\$ 175.00	0.5	\$ 87.50
20-Apr-04	CB-FCC-meeting with Anton Jordon re req	\$ 175.00	1.5	\$ 262.50
20-Apr-04	CB-FCC-meeting with Jackie Griffin re reqs	\$ 175.00	0.5	\$ 87.50
20-Apr-04	CB-FCC-meeting with Jennifer re reqs	\$ 175.00	1.0	\$ 175.00
20-Apr-04	CB-FCC meeting with A Jordon re production	\$ 175.00	1.5	\$ 262.50
20-Apr-04	CB-FCC meeting with Jackie and Jennifer re receipts	\$ 175.00	1.0	\$ 175.00
20-Apr-04	CB-FCC process flow documentation	\$ 175.00	2.0	\$ 350.00
20-Apr-04	CB-FCC meeting arrangements with Ritzel, jordon, Weaver, griffin	\$ 175.00	1.0	\$ 175.00
21-Apr-04	CB-FCC-meeting with Anton Jordon re req	\$ 175.00	1.5	\$ 262.50
21-Apr-04	CB-FCC-meeting with Jackie Griffin re reqs	\$ 175.00	0.5	\$ 87.50
21-Apr-04	CB-FCC-meeting with Harry Weaver re cap assets and maint	\$ 175.00	1.0	\$ 175.00
21-Apr-04	CB-FCC meeting with A Jordon re production	\$ 175.00	1.5	\$ 262.50
21-Apr-04	CB-FCC meeting with Jackie and Jennifer re receipts	\$ 175.00	1.0	\$ 175.00
21-Apr-04	CB-FCC process flow documentation	\$ 175.00	3.0	\$ 525.00
22-Apr-04	CB-FCC payroll review with Rod Arnold and Jennifer	\$ 175.00	2.0	\$ 350.00
22-Apr-04	CB-FCC BOM review with Alan Phillips	\$ 175.00	2.0	\$ 350.00
22-Apr-04	CB-FCC Req process follow up with Jackie Griffin	\$ 175.00	0.5	\$ 87.50
22-Apr-04	CB-FCC Payroll systems documentation and analysis	\$ 175.00	2.0	\$ 350.00
22-Apr-04	CB-FCC Review with John Barnes	\$ 175.00	2.0	\$ 350.00
23-Apr-04	CB-FCC Production system review - Anton Jordon	\$ 175.00	1.0	\$ 175.00
23-Apr-04	CB-FCC Documentation update-BOM-John Barnes	\$ 175.00	0.5	\$ 87.50
23-Apr-04	CB-FCC Vendor Returns discussion with Anton Jordon	\$ 175.00	1.5	\$ 262.50
23-Apr-04	CB-FCC Physical inventory documentation with Anton Jordon	\$ 175.00	1.5	\$ 262.50
23-Apr-04	CB-FCC Payroll follow up with Jennifer Wittekind	\$ 175.00	0.5	\$ 87.50
23-Apr-04	CB-FCC process flow documentation-entering production-Anton Jordon	\$ 175.00	2.5	\$ 437.50
23-Apr-04	CB-FCC Review of process flows-Victor Blanchard	\$ 175.00	0.5	\$ 87.50
26-Apr-04	CB-FCC Validation walkthru-reqs-J Griffin	\$ 175.00	0.5	\$ 87.50
26-Apr-04	CB-FCC Validation walkthru-req-A Jordon	\$ 175.00	1.0	\$ 175.00

26-Apr-04	CB-FCC Validation walkthru-production-A Jordon	\$ 175.00	0.5	\$ 87.50
26-Apr-04	CB FCC Validation walkthru-Payroll-J Wittenkind	\$ 175.00	1.0	\$ 175.00
26-Apr-04	CB FCC risk assessment-reqs	\$ 175.00	1.5	\$ 262.50
26-Apr-04	CB FCC risk/control assess-receipts	\$ 175.00	2.0	\$ 350.00
26-Apr-04	CB-FCC risk/control assess-production	\$ 175.00	2.0	\$ 350.00
27-Apr-04	CB FCC risk matrix-shipments	\$ 175.00	2.0	\$ 350.00
27-Apr-04	CB FCC risk matrix-phys inventory	\$ 175.00	1.0	\$ 175.00
27-Apr-04	CB FCC BOM discussion-Ritzel, Bloomer	\$ 175.00	2.5	\$ 437.50
27-Apr-04	CB FCC risk matrix-BOM	\$ 175.00	1.0	\$ 175.00
27-Apr-04	CB FCC risk matrix vendor returns	\$ 175.00	0.5	\$ 87.50
27-Apr-04	CB FCC risk matrix customer returns	\$ 175.00	1.0	\$ 175.00
28-Apr-04	CB FCC testplan reqs	\$ 175.00	1.0	\$ 175.00
28-Apr-04	CB testplan inventory	\$ 175.00	3.0	\$ 525.00
28-Apr-04	CB testplan payroll	\$ 175.00	2.0	\$ 350.00
28-Apr-04	CB FCC test item selection	\$ 175.00	2.0	\$ 350.00
29-Apr-04	CB-FCC Central Tank interview-Art	\$ 175.00	2.0	\$ 350.00
29-Apr-04	CB-FCC client schedule prep-receipts	\$ 175.00	1.0	\$ 175.00
29-Apr-04	CB-FCC client schedule prep-billings	\$ 175.00	1.0	\$ 175.00
29-Apr-04	CB-FCC client schedule prep-phys inv	\$ 175.00	1.0	\$ 175.00
29-Apr-04	CB-FCC client schedule mtg-Jordon	\$ 175.00	0.5	\$ 87.50
29-Apr-04	CB-FCC client schedule mtg-Griffin	\$ 175.00	0.5	\$ 87.50
29-Apr-04	CB-FCC client schedule prep/mtg-Bloomer	\$ 175.00	1.0	\$ 175.00
29-Apr-04	CB-FCC SAP reports-receipts	\$ 175.00	1.0	\$ 175.00
30-Apr-04	CB-FCC receipts testplan	\$ 175.00	1.0	\$ 175.00
30-Apr-04	CB-FCC portal update	\$ 175.00	2.0	\$ 350.00
30-Apr-04	CB-FCC purch validation-Hunter	\$ 175.00	1.0	\$ 175.00
30-Apr-04	CB-FCC receipts testing	\$ 175.00	2.5	\$ 437.50
30-Apr-04	CB FCC Billing testing	\$ 175.00	1.5	\$ 262.50
	Totals		86.5	\$ 15,137.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Thomas Downing
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
16-Apr-04	Training on Sarbox software	\$ 175.00	1.5	\$ 262.50
16-Apr-04	Training on Protiviti's method of documentation	\$ 175.00	1.0	\$ 175.00
16-Apr-04	Training on Visio flowcharting	\$ 175.00	0.5	\$ 87.50
16-Apr-04	Trainig on risk control matrix	\$ 175.00	1.2	\$ 210.00
16-Apr-04	Introduction to Grace staff	\$ 175.00	0.3	\$ 52.50
19-Apr-04	Mandatory safety video	\$ 175.00	0.1	\$ 17.50
19-Apr-04	Computer overview	\$ 175.00	1.6	\$ 280.00
19-Apr-04	Introduction plant manager, James Hall	\$ 175.00	1.0	\$ 175.00
19-Apr-04	Interview, John Hunter	\$ 175.00	1.3	\$ 227.50
19-Apr-04	Interview, Meryl Johnson	\$ 175.00	0.8	\$ 140.00
19-Apr-04	Creation of Visio diagram of purchasing function	\$ 175.00	1.0	\$ 175.00
19-Apr-04	Review documentation used at other Grace plants	\$ 175.00	1.9	\$ 332.50
19-Apr-04	Setting up meetings for Tuesday	\$ 175.00	0.1	\$ 17.50
20-Apr-04	Interview, Shelley Lively, Purchasing cards	\$ 175.00	0.4	\$ 70.00
20-Apr-04	Interview, John Hunter, purchasing	\$ 175.00	0.4	\$ 70.00
20-Apr-04	Interview, Meryl Johnson, competitive bidding	\$ 175.00	0.6	\$ 105.00
20-Apr-04	Interview, Bill Kelly, fixed asset acquisition	\$ 175.00	1.2	\$ 210.00
20-Apr-04	Interview, Emma Johnson, fixed asset acquisition	\$ 175.00	0.2	\$ 35.00
20-Apr-04	Return to Curtis Bay	\$ 175.00	0.6	\$ 105.00
20-Apr-04	Draw diagram of fixed asset procedures	\$ 175.00	2.5	\$ 437.50
20-Apr-04	Interview, Patti Mikeska, vendor files	\$ 175.00	0.6	\$ 105.00
20-Apr-04	Review work with John Barnes	\$ 175.00	1.2	\$ 210.00
21-Apr-04	Interview, Patti Mikeska, new vendor files	\$ 175.00	0.3	\$ 52.50
21-Apr-04	Interview, Meryl Johnson, competitive bidding (2nd)	\$ 175.00	0.4	\$ 70.00
21-Apr-04	Telephone call, Emma Jones, fixed asset acquisition	\$ 175.00	0.2	\$ 35.00
21-Apr-04	Telephone call, Bill Kelly, fixed asset acquisition	\$ 175.00	0.3	\$ 52.50
21-Apr-04	Telephone call, Harry Weaver, fixed asset acquisition	\$ 175.00	0.2	\$ 35.00
21-Apr-04	Draw diagram of fixed asset procedures	\$ 175.00	1.4	\$ 245.00
21-Apr-04	Interview, Patti Mikeska, vendor files	\$ 175.00	0.5	\$ 87.50
21-Apr-04	Review work with John Barnes	\$ 175.00	2.1	\$ 367.50
21-Apr-04	Interview, Steve Zeigfield, disposal of fixed assets	\$ 175.00	0.2	\$ 35.00
21-Apr-04	Interview Harry Weaver, fixed asset acquisition	\$ 175.00	1.2	\$ 210.00
21-Apr-04	Revise flow chart for fixed asset acquistition	\$ 175.00	0.5	\$ 87.50
21-Apr-04	First draft, flow chart for fixed asset disposal	\$ 175.00	0.9	\$ 157.50
22-Apr-04	Interview, Emma Jones, acq. & disp. Capital assets	\$ 175.00	1.6	\$ 280.00
22-Apr-04	Travel from Columbia to Curtis Bay	\$ 175.00	0.7	\$ 122.50
22-Apr-04	Interview, Meryl Johnson, tank form	\$ 175.00	0.4	\$ 70.00
22-Apr-04	Telephone call, Emma Jones, follow-up to meeting	\$ 175.00	0.1	\$ 17.50
22-Apr-04	Email, Bill Kelly, Emma Jones's help	\$ 175.00	0.3	\$ 52.50
22-Apr-04	Revision of capital acquisition flow chart	\$ 175.00	2.4	\$ 420.00
22-Apr-04	Draw flow chart of capital disposals	\$ 175.00	1.7	\$ 297.50
22-Apr-04	Review work with John Barnes	\$ 175.00	1.8	\$ 315.00
22-Apr-04	Revise flow chart for fixed asset acquistition	\$ 175.00	0.2	\$ 35.00
23-Apr-04	Telephone, Bill Kelley, acq. & disp. Capital assets	\$ 175.00	0.5	\$ 87.50

23-Apr-04	Preparation of flow chart for vendor selection	\$ 175.00	1.9	\$ 332.50
23-Apr-04	Interview, Art, Buyer, re requisition process, tank form	\$ 175.00	0.4	\$ 70.00
23-Apr-04	Preparation of flow chart of procurement of goods and svcs.	\$ 175.00	1.5	\$ 262.50
23-Apr-04	Email exchange with Bill Wilson, final corrections on flow chart	\$ 175.00	0.8	\$ 140.00
23-Apr-04	Revision of capital acquisition flow chart	\$ 175.00	2.4	\$ 420.00
23-Apr-04	Review work with John Barnes	\$ 175.00	1.8	\$ 315.00
23-Apr-04	Revise flow chart for fixed asset acquistition	\$ 175.00	0.2	\$ 35.00
26-Apr-04	Review flows/fixed assets w/ Bill Kelly by telephone (3 calls)	\$ 175.00	1.0	\$ 175.00
26-Apr-04	Draft flow chart on Tank Farm	\$ 175.00	2.6	\$ 455.00
26-Apr-04	Discuss Tank Farm flows with Myril Johnson	\$ 175.00	0.4	\$ 70.00
26-Apr-04	Review final revisions to fixed assets chart w/ John Barnes	\$ 175.00	0.6	\$ 105.00
26-Apr-04	Review flow chart on vendor selection with Myril Johnson	\$ 175.00	0.9	\$ 157.50
26-Apr-04	Review flow chart on vendor selection with Protiviti team	\$ 175.00	0.6	\$ 105.00
26-Apr-04	Make revisions to vendor selection chart	\$ 175.00	0.4	\$ 70.00
27-Apr-04	Continue with revisions to vendor selection chart	\$ 175.00	1.4	\$ 245.00
27-Apr-04	Review vendor selection chart with Myril Johnson	\$ 175.00	0.4	\$ 70.00
27-Apr-04	Revise vendor selection chart	\$ 175.00	1.0	\$ 175.00
27-Apr-04	Review vendor selection chart with John Barnes	\$ 175.00	0.7	\$ 122.50
27-Apr-04	Make final revisions to vendor selection chart	\$ 175.00	1.1	\$ 192.50
27-Apr-04	Phone calls to Bill Kelly, Emma Jones re PAD approval matrix	\$ 175.00	0.4	\$ 70.00
27-Apr-04	Analyze PAD approval matrix, distribute to Protiviti team	\$ 175.00	1.0	\$ 175.00
27-Apr-04	Meet with Art Sorak re Tank Farm	\$ 175.00	1.7	\$ 297.50
27-Apr-04	Redraft Tank Farm flow	\$ 175.00	1.8	\$ 315.00
28-Apr-04	Discuss Tank Farm flow with John Martin	\$ 175.00	0.8	\$ 140.00
28-Apr-04	Draft central requisition flows	\$ 175.00	2.1	\$ 367.50
28-Apr-04	Discuss central requisition flows with Myril Johnson	\$ 175.00	1.2	\$ 210.00
28-Apr-04	Revise Tank Farm flow	\$ 175.00	1.0	\$ 175.00
28-Apr-04	Redraft central requisition flows	\$ 175.00	1.6	\$ 280.00
28-Apr-04	Receive training on uploading forms on Sarbox portal	\$ 175.00	1.2	\$ 210.00
28-Apr-04	Meet with David Gaye on payroll and	\$ 175.00	1.1	\$ 192.50
29-Apr-04	Draft flows on central payroll	\$ 175.00	1.7	\$ 297.50
29-Apr-04	Review flows on central payroll with Chat Probst	\$ 175.00	1.6	\$ 280.00
29-Apr-04	Revise flows on central payroll	\$ 175.00	1.5	\$ 262.50
29-Apr-04	Review flows on central payroll with Mahmoud Bah	\$ 175.00	0.5	\$ 87.50
29-Apr-04	Review flows on central payroll with John Barnes	\$ 175.00	0.5	\$ 87.50
29-Apr-04	Print all test plans	\$ 175.00	1.1	\$ 192.50
29-Apr-04	Review test plans	\$ 175.00	1.7	\$ 297.50
30-Apr-04	Receive overview on writing test plans from John Barnes	\$ 175.00	0.8	\$ 140.00
30-Apr-04	Revise central payroll flow	\$ 175.00	2.1	\$ 367.50
30-Apr-04	Analyze conflicts on segregation of duties, print, put on spreadsheet	\$ 175.00	3.2	\$ 560.00
30-Apr-04	Write test plan for capital assets	\$ 175.00	1.9	\$ 332.50
Totals			88.5	\$ 15,487.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Kim Maronski
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
16-Apr-04	Attend introductory training for W. R. Grace SOA project covering the project and company background, methodology, documentation standards, portal, travel assignments, etc .	\$ 175.00	4.5	\$ 787.50
19-Apr-04	Underwent Lake Charles, LA plant security entry sign-in, sign-out and screening procedures.	\$ 175.00	0.1	\$ 17.50
19-Apr-04	Completed LA plant safety and security training.	\$ 175.00	0.4	\$ 70.00
19-Apr-04	Obtained/read LA plant telephone directory and organization chart to determine whom to contact for what and how.	\$ 175.00	0.5	\$ 87.50
19-Apr-04	Attended opening conference on SOA project with LA plant personnel including introductions by Larry Breau, Plant Controller and follow-on discussions in conference room.	\$ 175.00	1.0	\$ 175.00
19-Apr-04	Received explanation of LA plant Sarbanes-Oxley Loc. Info. Matrix from Shaun Landers, Internal Auditor and the division of duties amongst the internal audit team members relating to the SOA project and my own responsibilities thereon.	\$ 175.00	0.5	\$ 87.50
19-Apr-04	Participated at LA plant in set-up of desktop PC, essential software applications, and files/folders.	\$ 175.00	3.0	\$ 525.00
19-Apr-04	Obtained office equipment and supply directions/instructions at LA plant.	\$ 175.00	0.1	\$ 17.50
19-Apr-04	Read risk control matrices for Recording Production (7.2) , Recording Shipments (7.3), and Customer Returns (7.7) for LA FCC product line.	\$ 175.00	1.5	\$ 262.50
19-Apr-04	Made appointments to meet LA plant employees Allison Edwards, Traffic Clerk and Alvin Stevens, Production Supervisor on following day.	\$ 175.00	0.2	\$ 35.00
19-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00
20-Apr-04	Underwent Lake Charles, LA plant security entry sign-in, sign-out and screening procedures.	\$ 175.00	0.1	\$ 17.50
20-Apr-04	Met with LA plant Allison Edwards, Traffic Clerk to discuss FCC Recording Shipments (7.3) and FCC Customer Returns (7.7).	\$ 175.00	2.0	\$ 350.00
20-Apr-04	Met with LA plant Alvin Stevens, Production Supervisor to discuss FCC Recording Production (7.2).	\$ 175.00	1.0	\$ 175.00
20-Apr-04	Started modifying flowcharts for FCC Recording Production (7.2) and FCC Customer Returns (7.7).	\$ 175.00	5.0	\$ 875.00
20-Apr-04	Received guidance and support from Saun Landers, Internal Auditor on Visio (symbols to use on flowcharts, etc.)	\$ 175.00	0.4	\$ 70.00

20-Apr-04	Met with Assistant Controller, Jennifer Couste to briefly discuss Capital Asset Management, Fixed Asset Additions (5.1) and Fixed Asset Disposals (5.2)	\$ 175.00	0.3	\$ 52.50
20-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00
21-Apr-04	Underwent Lake Charles, LA plant security entry sign-in, sign-out and screening procedures.	\$ 175.00	0.1	\$ 17.50
21-Apr-04	Continued modifying flowcharts for FCC Recording Production (7.2) and FCC Customer Returns (7.7) based upon interviews and documents collected.	\$ 175.00	6.0	\$ 1,050.00
21-Apr-04	Started modifying flowchart for FCC Recording Shipments (7.3).	\$ 175.00	1.0	\$ 175.00
21-Apr-04	Resolved various desktop hardware/software, file save and recovery issues with assistance of Shaun Landers, Internal Auditor and LA plant IT contractor, Chris Owen.	\$ 175.00	1.0	\$ 175.00
21-Apr-04	Asked follow-up questions of LA plant employee Allison Edwards, Traffic Clerk.	\$ 175.00	1.0	\$ 175.00
21-Apr-04	Met with Steve DeRouen, Technical/Engineering Manager to discuss month-end cut-offs and what he reviews.	\$ 175.00	0.2	\$ 35.00
21-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00
22-Apr-04	Underwent Lake Charles, LA plant security entry sign-in, sign-out and screening procedures.	\$ 175.00	0.1	\$ 17.50
22-Apr-04	Completed drafts of flowcharts for FCC Recording Production (7.2) and FCC Customer Returns (7.7) and submitted them to Shaun Landers, Internal Auditor.	\$ 175.00	0.2	\$ 35.00
22-Apr-04	Continued modifying flowchart for FCC Recording Shipments (7.3).	\$ 175.00	6.5	\$ 1,137.50
22-Apr-04	Met with Shaun Landers, Internal Auditor, and Assistant Controller, Jennifer Couste, and Steve DeRouen, Technical/Engineering Manager to jointly discuss control over Capital Asset Management, Fixed Asset Additions (5.1) and Fixed Asset Disposals (5.2).	\$ 175.00	1.0	\$ 175.00
22-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00
23-Apr-04	Underwent Lake Charles, LA plant security entry sign-in, sign-out and screening procedures.	\$ 175.00	0.1	\$ 17.50
23-Apr-04	Completed draft of flowchart for FCC Recording Shipments (7.3) and submitted it to Shaun Landers, Internal Auditor.	\$ 175.00	5.6	\$ 980.00
23-Apr-04	Planned additional air travel arrangements re: LA plant SOA review.	\$ 175.00	0.6	\$ 105.00
23-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00
26-Apr-04	Underwent Lake Charles, LA plant security entry sign-in, sign-out and screening procedures.	\$ 175.00	0.1	\$ 17.50
26-Apr-04	Started, completed, and submitted to Shaun Landers, Internal Auditor the flowcharts for LA Fixed Asset Additions (5.1) and Disposals (5.2).	\$ 175.00	7.0	\$ 1,225.00
26-Apr-04	Discussed SOA with Shaun Landers, Internal Auditor and Marvin Paggen, LA Plant Manager.	\$ 175.00	0.2	\$ 35.00
26-Apr-04	Discussed with Shaun Landers, Internal Auditor, his feedback on the flowcharts for FCC Recording Production (7.2), FCC Recording Shipments (7.3), and FCC Customer Returns (7.7).	\$ 175.00	1.5	\$ 262.50
26-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00

27-Apr-04	Discussed with Shaun Landers, Internal Auditor, his feedback on the flowcharts for LA Fixed Asset Additions (5.1) and Disposals (5.2).	\$ 175.00	1.1	\$ 192.50
27-Apr-04	Met with Assistant Controller, Jennifer Couste to clarify understanding of LA flowcharts for Capital Asset Management, Fixed Asset Additions (5.1) and Fixed Asset Disposals (5.2).	\$ 175.00	1.5	\$ 262.50
27-Apr-04	Revised and resubmitted to Shaun Landers, Internal Auditor the flowchart for LA Fixed Asset Additions (5.1).	\$ 175.00	6.2	\$ 1,085.00
27-Apr-04	Met with LA plant employee Alvin Stevens, Production Coordinator to further discuss FCC Recording Production (7.2).	\$ 175.00	0.5	\$ 87.50
27-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00
28-Apr-04	Revised and resubmitted to Shaun Landers, Internal Auditor the flowchart for LA Fixed Asset Additions (5.1) and Disposals (5.2) pursuant to today's discussion with Jennifer Couste, Accounting Supervisor.	\$ 175.00	3.0	\$ 525.00
28-Apr-04	Revised and resubmitted to Shaun Landers, Internal Auditor the flowcharts for: FCC Recording Production (7.2) pursuant to today's discussion with Alvin Stevens; and FCC Recording Shipments (7.3) and FCC Customer Returns (7.7) pursuant to today's discussion with Allison Edwards.	\$ 175.00	5.8	\$ 1,015.00
28-Apr-04	Prepared LA Capital Asset workpapers to document testing.	\$ 175.00	1.0	\$ 175.00
28-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00
29-Apr-04	Continued preparing LA Capital Asset workpapers to document testing.	\$ 175.00	4.0	\$ 700.00
29-Apr-04	Made some final minor revisions to FCC Production & Shipping flowcharts and emailed them to Loren Van Loan, Internal Auditor.	\$ 175.00	1.0	\$ 175.00
29-Apr-04	Began sample selection of LA production and shipping postings for Q1 CY2004. Discussed preliminary selections with Ronnie L. Bowers, Traffic Scheduling Supervisor	\$ 175.00	3.8	\$ 665.00
29-Apr-04	Updated project time and expense records for day.	\$ 175.00	0.2	\$ 35.00
30-Apr-04	Continued discussion and review of test plan of production activity for Q1 CY2004 with Steve DeRouen, Technical/Engineering Manager, Ronnie L. Bowers, Traffic & Scheduling Supervisor, Brenna Dore, HPC Process Supervisor, and Alvin Stevens, FCC Production Supervisor. Followed through with their suggestions on how to quickly validate data.	\$ 175.00	5.3	\$ 927.50
30-Apr-04	Updated project time and expense records for day/week/month.	\$ 175.00	1.2	\$ 210.00
Totals			89.0	\$ 15,575.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Daniel Puls
Level: Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Put all supporting documentation together electronically with test approaches in order to prepare for upload into the Portal.	\$ 150.00	8.0	\$ 1,200.00
2-Apr-04	Updated RCM / Test approach 11.04 to reflect comments by Michael Brown.	\$ 150.00	0.4	\$ 60.00
5-Apr-04	Printed unmarked / updated Testing Approaches to put with supporting hard copy data.	\$ 150.00	0.6	\$ 90.00
5-Apr-04	Updated maps 11.01, 11.02, and 11.04 with Lydia Duff's comments.	\$ 150.00	0.4	\$ 60.00
7-Apr-04	Updated 11.01 & 11.02 with comments from Paul.	\$ 150.00	0.2	\$ 30.00
7-Apr-04	Updated testing approaches with comments from Travis.	\$ 150.00	1.4	\$ 210.00
7-Apr-04	Wrote a follow-up email to Marv Odesky concerning Process Map 11.02.	\$ 150.00	0.4	\$ 60.00
8-Apr-04	Updated remediation report with additional operating flaws. Made additional corrections / updates after report was reviewed by Paul and Travis.	\$ 150.00	4.3	\$ 645.00
8-Apr-04	Updated 11.04 to reflect comments made by Michael Brown.	\$ 150.00	0.2	\$ 30.00
16-Apr-04	Conference call with Paul, Travis, Victor, and Brian Kenny to discuss Remediation Report.	\$ 150.00	1.2	\$ 180.00
19-Apr-04	Made updates / corrections to Remediation Report per conference call.	\$ 150.00	0.2	\$ 30.00
28-Apr-04	Conference call with Paul, Travis, Victor, and Brian Kenny to discuss updates / changes made to Remediation Report.	\$ 150.00	0.4	\$ 60.00
	Totals		17.7	\$ 2,655.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended April 30, 2004

Name: Kina Beale
Level: Consultant, Information Technology

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Apr-04	Boot up computers, discussion with Sarah Dilling about IT Knowledge sharing conference call, SAS-70 reports, and Ceridian	\$ 150.00	0.25	\$ 37.50
1-Apr-04	Read, Respond to and/or draft client-related emails to discuss process documentation	\$ 150.00	0.25	\$ 37.50
1-Apr-04	Prepare Backup and Recovery RCM for Sarah's review	\$ 150.00	1.25	\$ 187.50
1-Apr-04	Review Backup and Recovery RCM with Sarah Dilling and discuss improvements	\$ 150.00	0.25	\$ 37.50
1-Apr-04	Revise Backup and Recovery RCM	\$ 150.00	5.00	\$ 750.00
1-Apr-04	Read, Respond to and/or draft client-related emails to discuss process documentation	\$ 150.00	0.50	\$ 75.00
1-Apr-04	Review Operating System, Database, and Infrastructure Change Management narrative created by Sarah Dilling.	\$ 150.00	0.50	\$ 75.00
2-Apr-04	Continued work on the Backup and Recovery RCM	\$ 150.00	1.25	\$ 187.50
2-Apr-04	Made changes to SAP Change Management Process Map	\$ 150.00	0.75	\$ 112.50
2-Apr-04	Create Incident Response and Escalation RCM	\$ 150.00	1.00	\$ 150.00
2-Apr-04	Discussion with Greg Covington regarding SAP Account Creation/Modifications/Deletions Reporting and Write up	\$ 150.00	1.00	\$ 150.00
2-Apr-04	Discussion with Lynn Bruneau regarding direction of the project	\$ 150.00	1.00	\$ 150.00
2-Apr-04	Discussion with Sarah Dilling regarding direction of the project	\$ 150.00	0.50	\$ 75.00
2-Apr-04	Revised the Backup and Recovery Matrix	\$ 150.00	1.50	\$ 225.00
5-Apr-04	Revised the Backup and Recovery Matrix	\$ 150.00	2.00	\$ 300.00
14-Apr-04	Boot up computers, discussion with Sarah Dilling and Kevin Strickler regarding Portal loading strategy, exchange of files for loading purposes.	\$ 150.00	0.50	\$ 75.00
14-Apr-04	Modification of PCS in the Portal to accommodate IT documentation and loading of documents into the Portal.	\$ 150.00	1.00	\$ 150.00
14-Apr-04	Called Chuck Tremblay to discuss Columbia Data Center walkthrough	\$ 150.00	0.25	\$ 37.50
14-Apr-04	Update Operating System/DBA/LAN/WAN RCM	\$ 150.00	0.75	\$ 112.50
14-Apr-04	Update Security Admin and Change Management RCMs	\$ 150.00	3.00	\$ 450.00
14-Apr-04	Updated Project Management binder with current documents	\$ 150.00	1.50	\$ 225.00
14-Apr-04	Review SOAR CTS documentation to ensure that all controls are captured in the SOAR Change Management RCM	\$ 150.00	0.50	\$ 75.00
15-Apr-04	Revised the Change Management RCMs (i.e. reworded risks and controls, updated the assertions columns, etc.)	\$ 150.00	1.00	\$ 150.00
15-Apr-04	Revise Data Center Operations RCM (i.e. reworded risks and controls, updated the assertions columns, etc.)	\$ 150.00	1.50	\$ 225.00

15-Apr-04	Discussion with Lynn Bruneau regarding revisions needed to the Data Center Operations RCMs	\$ 150.00	0.50	\$ 75.00
15-Apr-04	Discussion with Lynn Bruneau and Sarah Dilling regarding the next steps for the IT project team. (ie. Schedules, outstanding deliverables, etc.)	\$ 150.00	1.00	\$ 150.00
15-Apr-04	Reporting of Time and Expenses for the Bankruptcy Court.	\$ 150.00	1.00	\$ 150.00
15-Apr-04	Loaded process narratives into the Portal and searched for a sample Remediation Plan.	\$ 150.00	1.00	\$ 150.00
16-Apr-04	Prepared for data center walkthrough. Reviewed documentation, wrote down interview questions, called Richard Lewis and left a message.	\$ 150.00	0.50	\$ 75.00
16-Apr-04	Boot up computers, gather/ print all necessary documents for data center walkthrough and RCM updating.	\$ 150.00	0.25	\$ 37.50
16-Apr-04	Update Data Center Operations RCM with revisions to risks, controls, and control types.	\$ 150.00	1.00	\$ 150.00
16-Apr-04	Update Backup, Recovery, Scheduling and Production Operations RCM with revisions to risks, controls, and control types.	\$ 150.00	1.25	\$ 187.50
16-Apr-04	Prepared project-related files for Sarah Dilling's review and transferred them to her electronically.	\$ 150.00	0.25	\$ 37.50
16-Apr-04	Updating Progress Report regarding project documentation for Protiviti and Grace Management's tracking purposes.	\$ 150.00	0.25	\$ 37.50
Totals			34.0	\$ 5,100.00